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ATTS NEWSLETTER

#148



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EDITORIAL COMMENTS

The first thing that you will notice about this newsletter is its immense size. I want to thank the 14 members who contributed to the largest single article and largest single newsletter ever produced in our societies history. Most of all thank you to Monte for assembling the behemoth, now all we have to do is read it and enjoy. It's a great way to set off our 40th year with a bang.

As an additional bonus you will note that you have a membership token attached with the newsletter. Our President, John Ostendorf decided that is was high time we send our members something else for their loyalty. I will keep my editorial very brief and you will also note that much of the balance of the newsletter was trimmed to make room for the article on Ohio Punch Cards.

There are only two orders of business that I wanted to share with our membership. First, I was notified by Denice McCalip that member Les McCalip (R-576) passed away earlier last year. We are always reminded at this time that our presence in this world is very brief and we must make the most of it. I was fortunate enough to correspond with Les on numerous occasions and will miss him, our prayers and thoughts go out to Denice and her family.

The second and final order of business pertains to the Georgia Numismatic Association Show on April 16-18, 2010. The details are now set and are as follows:

- 46th Anniversary Georgia Numismatic Association Show
- Open to the public, free admission and parking
- 260 Dealers, Exhibits, Educational Programs
- Northwest Georgia Trade & Convention Center, Dalton, GA (I-75, Exit 333)
- "ATTS Swap & Greet" Meeting on Saturday, April 17, 2010 at 9am.
- Check out the GNA web-site for more information
<http://www.gamoney.org/coinshowgeneralinfo.html#schedule>
- Please contact John Phipps at phippsjo2002@yahoo.com

A huge thanks to John Phipps (R-557) and GNA Show Staff for all of his work to set this up for the ATTS, we understand that several people are planning on attending including the editor. We will have a table at the show with some goodies, giveaways and membership applications. There will be collections to view, a couple of hoards to play with and as always something interesting for all to see. I always enjoy seeing how others keep their collections and what they have in them.

John has also included some information in the dealer packets to let them know we will be there. This should help to pull some of the "junk" boxes out. We may even get to see some collections at the ATTS table to evaluate. Remind me at the show and I will tell you of a new "junk" box find that I just learned about last week. There is plenty of room for others to attend so please come to the show! I am going to drive to the show and plan on being there for the full day on Friday, Saturday and part of Sunday. On my return trip I plan on traveling through several towns in Illinois to do some sleuthing about the origins of Illinois local sales tax tokens.



Sincerely, Robert W. Frye, editor (L-521)

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,

I hope this letter finds you all well. Spring approaches and the dreariness of winter abates. Spring is my favorite season as it reminds us of nature's amazing ability to renew itself. What seems dead becomes full of life and soon everything will be green and flowers in bloom. By the looks of prices for sales tax tokens on eBay recently, I'd say things are in bloom for STTs as well!

One of my "jobs" as president is awards. I don't consider it a job since it is something I enjoy. It is with great pleasure that I announce the winner of the 2009 Literary Award was Larry Warner for his article, "Anti-Taxes Texas" in issue 144. In recognition of winning this award, Larry received a certificate and a unique counter stamped MO milk-top.

Honorable mention goes to Monte Dean and Les Albright for the article in issue 145 covering the incredible Albright collection of sales tax tokens. Monte also contributed with a couple of other articles, including my personal favorite, the new finds article. Thanks to Larry, Monte, and everyone who contributed with an article in 2009.

Included with this newsletter is a membership token for 2010. Every member of the ATTS is appreciated and this membership token is the ATTS board's way of saying thank you for being a member. I hope you enjoy it. Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. All my best, John

A Dedication for Ohio Sales Tax Punch Cards

... I did let Bob know a couple of weeks ago that it would be an awfully big article, but that there were 14 of us who had worked on it, which represented over 10% of our membership, all for one article. Without your help it would have been impossible for any one person to put together so much information and I am certain that this is the most complete listing on the subject that has ever been published.

I would like to thank each of you for your contributions. I would make special notes of thanks to Ed Kettenbrink for supplying a wealth of early Related Memorabilia and a superb collection of MPC's, James Bird for his many small contributions that will help base our known history in first-hand knowledge, Bob Straker for his super fine collection of SPCs and sending me his TPC for examination and photos, Lawrence LeBel for his superb job of editing that helped me eliminate a whole lot of errors, John Ostendorf for the same editing help and questions that he had that I hope I've answered and Hermann Ivester for being nutso picky about getting the details of the laws figured out.

Everyone else, of course, contributed some parts to this whole. I just had to say the above because those guys all have the biggest egos and need extra stroking!!! (I'm kidding - I'm kidding...did you think you were going to get a whole letter from ME that was serious???)

Monte

OHIO SALES TAX PUNCH CARDS

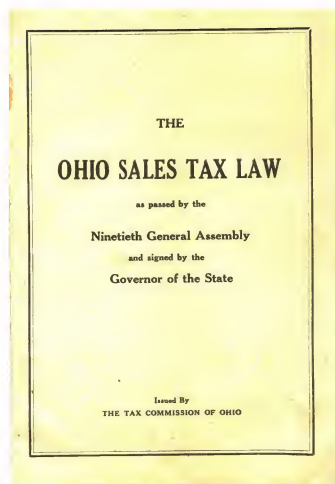
Written and Compiled by Monte C. Dean (R-384),
With Contributions, Corrections, Additions, Photos and Suggestions from:
James Bird (R-539), James Calvert (R-533), Michael Florer (R-409), Thomas Holifield (R-327), Hermann Ivester (R-495), Edward Kettenbrink (R-83), Lawrence LeBel (R-598), John Ostendorf (R-518), Scott Schaap (SRS), Leo Schiltz (R-574),
Richard Schulz (R-623), Robert Straker (R-563), and Russ Ward (R-492).
With Special Thanks to Cathy Bruhn, Law Librarian.

HISTORY SPECIFIC TO THE OHIO PUNCH CARDS ONLY

A special session of the Ohio legislature convened on December 14th, 1934 and passed HB134 establishing a 3% sales tax to begin on January 1, 1935 and set to expire on December 31, 1935. Neither of the first two books issued by the state, however, had any mention whatsoever about the use of sales tax punch cards.

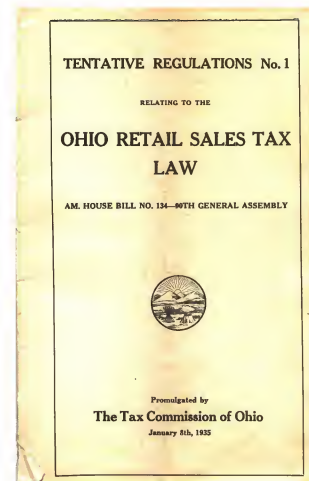
“THE / OHIO SALES TAX LAW / as passed by the Ninetieth General Assembly / and signed by the Governor of the State” (OH SRR-350101) was issued by the Tax Commission of Ohio. The date of issue is in doubt, as it was not dated, but the references and dates used therein point to an actual printing date in the last week of December, 1934.

A second publication followed quickly on the heels of the first. It was dated January 8th, 1935, and issued as “TENTATIVE REGULATIONS No. 1 / RELATING TO THE / OHIO RETAIL SALES TAX / LAW / AM. HOUSE BILL NO. 134 - 90TH GENERAL ASSEMBLY <state seal> / Promulgated by / The Tax Commission of Ohio / January 8th, 1935 //” (OH SRR-350108).



OH SRR-350101

Both of these state issued booklets go into great detail about the laws that would govern the sales tax, the penalties, the denominations of the stamps that were to be produced and the colors of each denomination, how the merchant would obtain the stamps, and how they would be used and accounted for. In both cases, a great deal of effort was made to ensure that merchants would be aware of the issue and use of the new sales tax stamps and all the accounting and regulations which were inherent to their use, but not ONE WORD was said in either of those booklets concerning PUNCH CARDS.



OH SRR-350108

Governor George White was in favor of an Income Tax, rather than a Sales Tax and opposed and delayed all of the proposals for any kind of sales tax bill. He threatened any such bill with his veto. Because Governor White's tenure was to end on December 31st, 1934 he continued to fight against any proposal for a sales tax until the last minutes of his term. He did not sign the bill into law, but because of parliamentary ruling his failure to do so by December 18, 1934 gave the bill an automatic pass.

Although the sales tax did not actually go into affect until the 27th of January, 1935 because of the hiring and training of employees for the sales tax division and the production of the stamps that were to be used, we do know that at least some merchants were already effectively collecting taxes prior to that date.

An article made available to us by James Bird in the *ATTSN* #142, found in the January 9th, 1935 issue of *The Dayton Daily News*, gives us the very first reference we have concerning punch cards. That article, titled "*Meal Ticket*" is *New System For Sales Tax*, lists an announcement by Carlton S. Dargusch,

sales tax administrator, with a proposed punch card similar to the OH NPC-GAI, listed below. The description of that card was more in line with a prepayment of both the tax and the meals that would be taxed on the same card, rather than a separate punch card that applied only to the sales tax used.

During January and February of 1935 several merchants began issuing punch cards for their customer's convenience that did not have any set standard or format, nor was there any specific direction given by the state on the use of such punch cards. These cards are listed as the **Non-Conventional Merchant Punch Cards (NPCs)** and in all cases they are very rare or unique. It is likely that there were many other merchants who used this same system of devising their own punch card with no guidance or instruction from the state. In all known cases the punch cards were equal to \$1.00 or \$2.00 in purchase value, and the sales tax was prepaid for that amount. In most instances, the consumer sales tax stamp was affixed to the reverse of these cards showing that the sales tax had indeed been paid.

It is not surprising that merchants began using this system, as many of them had already experienced similar problems in the state of Illinois two years earlier. Both F. W. Woolworth and Thompson's Restaurants, as examples, had issued prepaid punch cards in Illinois in 1933 and were familiar with their use. Customers were quite vocal about overpaying the sales tax and the use of the punch card to insure those customers did not overpay was a wise move by those merchants.

It has been previously referenced that in March of 1935 (exact date uncertain) the Ohio house passed HB 120. Although there are no remaining copies of this House Bill in the Ohio State archives, nor have any State Rules and Regulations ever been found for this bill, it is certain that some adoption promulgating exact demands of the merchants for the use of punch cards must have been made and must have been very specific as to what needed to be included on those punch cards.

At no time were punch cards a requirement by the state. Merchants could choose to use them at their own discretion or they could also make use of the bracket system, which was:

1 - 9c No Tax 10-40c 1c Tax 41 - 70c 2c Tax 71c - \$1.00 3c Tax

The exact date when the sales tax punch cards were officially addressed by the Ohio legislature remains uncertain. There must have been some official declaration as to the format that was acceptable for the punch card printing and use, as most merchants had already dropped their own fabrications and began using a fairly regular format. When and where that proclamation was instituted remains unknown, but it must have occurred in January, 1935 as conventional format cards were in use by that time.

We do know that HB 572, enacted with an effective date of December 20, 1935 dealt with the transition from merchant produced cards to state produced cards and referred to a previous ruling of the commission that undoubtedly specified their form, manner of use, and the language to be included on those cards.

The NPCs, these first cards used by the merchants with no guidance on format from the state, could not have been used for more than just a few weeks.

The MPCs which followed the NPCs were punch cards that did use a standard set *conventional format* as prescribed by the state. More details about the exact differences between the NPCs and MPCs is detailed below.

The earliest known dated punch card of a *conventional format* is from Far Hills Pharmacy (OH MPC-FHP) dated January 14, 1935 with serial number 478. This card's date is very clear and clean, and cannot be mistaken for a misprint. Further, the other two known dated specimens of this card are April 8, 1935 - serial number 993, and May 29, 1935 - serial number 999. Although I first supposed that the initial example might have been a mistaken date for the wrong year, the subsequent discovery of the other dated and serial numbered examples gives credence to the accuracy of the date on that first example.

While it has been verified that these MPCs were usually used in serial number order, it is also plain that some merchants did not adhere to any set order of use, and might have simply used whatever 'batch' of cards was on top of the pile at the moment. In those stores that used multiple cash register locations for different departments, it is also likely that each station had its own stack of cards specific to that location and different serial numbers might be used on the same day at those different locations.

By April of 1935 all of the known dated punch cards are of the regular format, which are listed as **MPCs - Merchant Punch Cards**. In the past these cards have been listed as provisional, local, statewide, and private issue. In some cases, as with the M&D, they were listed by the town they were issued from; and two separate listings were made, one for state wide issues and one for single town listings. I make note of that here simply so it is easier to follow the history of these punch cards, and not to become confused with nomenclature. Switching to the MPC system is clarified in much more detail in that section below.

The MPCs were printed in accordance with a state regulated format by the merchants themselves, and were paid for by the merchants themselves. It has been proposed that the state had already begun printing and distributing these cards, but I find that highly unlikely. First, although the format itself is fairly routine, the type of printing, the color of the print, the color and thickness of the card stock itself, where and what was capitalized, the reverse differences, and the actual value of the punches used all varied from merchant to merchant. More importantly was the difference in the size of the card stocks. Although the vast majority of the card sizes were very similar, most being about 140 X 65 mm. there were many that were slightly wider, or slightly longer and the actual weight of the card stock varied considerably, as well.

If a single printer or even a small group of printers were to have produced these cards, it is certainly likely that the card stock itself would have been of the same dimensions. If the state had been printing these, or had a single or small group of printers under contract to do so, those differences would not have been as prevalent and the MPCs would have been much more consistent.

Additionally, a few of the MPCs display the printer's union logos (bugs) on the reverse, and in all cases those printers were local to the merchant who had them produced.

As the end of 1935 approached, there was still considerable debate about the extension of the sales tax, which was set to expire on December 31st. The state auditors were very unhappy (and just plain paranoid) about the use of the sales tax punch cards, as their accountants were able to show that tracking these merchant produced cards, even though sales tax stamps were required for them, was a difficult process. On December 20th, 1935, the Ohio legislature, not only passed HB572 extending the sales tax until March 31st of 1937, but provided direction on the bid process and the actual design elements for a state issued sales tax punch card. At that time, there were already 276,417 merchants who had paid their one dollar filing fee and received their vendor's license. It was also reported that in the year 1935 alone the audit division had made nearly *seventy-thousand* actual examinations of the MPCs used by merchants.

This enormous number of merchants who had already paid their dues to become vendors is especially surprising considering that the population of Ohio in 1935 was only 6,787,000. Additionally, only 83,777 retailers had been listed in the 1929 Federal Census. Although this number seems nearly impossible, an additional state issued pamphlet, made available to us from Ed Kettenbrink, dated September 15, 1936, titled "HOW OHIO COLLECTS ITS SALES TAX", helps to confirm that number. It states that as of June 30, 1936 there were 318,917 reported vendors engaged in retail activity that had complied with the legal requirements to purchase tax receipts and collect sales tax.

It is evident from the dates on extant MPCs that those merchants who still had their own punch cards continued to use them into 1936, probably until their own supplies were depleted. HB 572 specifically allowed merchants to continue to accept previously sold MPCs from their customers, but they could not sell new MPCs after February 1st, 1936.



OH RM-SPP-1

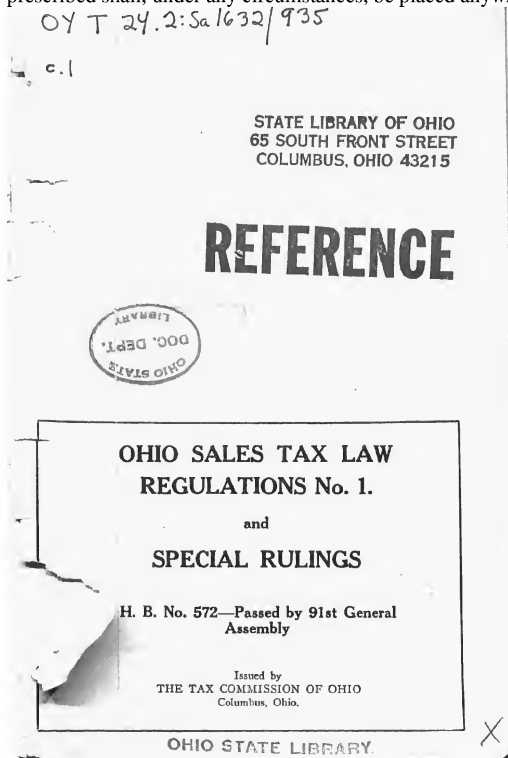
The very first publication that we have discovered that was issued by the state and included information about the State Issued Punch Cards was: "OHIO SALES TAX LAW / REGULATIONS No. 1 / And / SPECIAL RULINGS / H. B. No. 572 - Passed by 91st General / Assembly / Issued by / THE TAX COMMISSION OF OHIO / Columbus, Ohio //. (106 pp.). These laws are dated to take effect with the Governor's signature on December 20, 1935. This book is unknown in any collection, and its contents were made available to us through the good work of Hermann Ivester, who used his 'attorney's hat' to get a copy from the Ohio State Document Department Library. Without it, the actual laws at the very beginning of the use of the **SPCs - State Issued Punch Cards** could not have been confirmed.

That book has an absolute wealth of information, but for our purposes the main passage of interest is found on page 56-60, ARTICLE XIII, PREPAID SALES TAX CARD, USE AND REGULATION. Because of the significance of the information provided, the entire act is listed verbatim herein:

Prepaid sales tax cards will be issued in the denomination of one dollar (\$1.00) only, on which tax in the amount of three cents (3¢) must be collected by the vendor from the consumer at the time the card is sold. A reduced facsimile of the prepaid sales tax receipt will be imprinted on the back of the card.

Cancellation evidencing payment of the tax in the use of prepaid sales tax cards will be affected by punching the exact amount of every transaction in which said card is used, in every instance, at the time the sale is made. Such punching may be made with any type of punching equipment; however, the stock must be completely removed in the space representing the amount of the transaction. Use of pencils, crayons, tearing, or other method of cancellation, except punching, as herein above provided, is prohibited.

Prepaid sales tax cards will have on the face thereof a blank space for the imprinting of the vendor's name, street address, city or other post office address, and the vendor's license number, which information must be imprinted on the card by the vendor, prior to issuance to the consumer. Such imprinting may be done by the use of a printing press, multigraph, mimeograph, or other similar process, or by rubber stamp. It is forbidden in any case to place such information on the card by means of handwriting, either by pen or pencil. (NOTE: Some SPCs are known with hand written information). No information other than that herein above prescribed shall, under any circumstances, be placed anywhere upon such card.



In the case of chain store organizations using cards for use throughout their system, the word "Ohio" shall be inserted in lieu of the street address or location, and the vendor's license number shall be anyone of the vendor's license numbers under which such vendor chain store organization is operating in this state.

The vendor shall not be required to collect or retain the cards when they have been completely used. It shall not be necessary to date such cards.

The total amount or value of tangible personal property, payment of the tax upon which may be evidenced by the punching of the prepaid sales tax card, shall in no case exceed one dollar (\$1.00). Should it be desired to evidence a payment of tax on the transaction involving an amount of more than one dollar (\$1.00), the exact amount thereof must be evidenced by the punching of such amount upon two (2) or more separate cards.

It is expressly forbidden to split the collection of tax in any transaction between the cancellation of the prepaid sales tax card and the cancellation of prepaid tax receipts. One method or the other must be used exclusively in each transaction. The entire amount of each transaction must be punched out on a prepaid sales tax card, if the card is to be used for that particular transaction. For instance, if the sale is in the amount of forty-eight cents (48¢) this entire amount must be punched out all the card and it is expressly prohibited that the transaction be split and forty cents (40¢) be punched out on the card and the eight cents (8¢) considered as not within the taxable bracket.

Prepaid sales tax cards shall be issued only in the store or stores operated by the vendor. The selling or offering for sale of such prepaid sales tax cards at any other place than inside the store or business premises of any vendor is hereby expressly prohibited. All forms of advertisements, offering prepaid sales tax cards for sale, other than notices within the retail establishment, are expressly prohibited.

In cases where market vendors or operating lessees is conducting business as a unit at one location under the direction or management of a market association, operating company or common lessor, permission may be obtained from the commission to imprint and issue prepaid sales tax cards for use interchangeably among said vendors comprising the unit at such one location. As a condition to the granting of permission to issue and use such prepaid sales tax cards interchangeably, the following conditions and regulations must be complied with:

The market association or operating company, or operating lessor shall take out a vendor's license in its/his name, purchase all prepaid tax receipts and prepaid sales tax cards for the use of all stands or concessions, and issue prepaid tax cards which can be used interchangeably among all its/his members. Applications shall be made to the commission for permission to imprint and issue \$1.00 prepaid sales tax cards interchangeably among vendors at one location in the name of the association or lessor on a form provided by the commission for such purpose.

The market association or operating lessor shall assume the responsibility for furnishing a consolidated report on ST Form 10, giving in detail the result of operations for such quarterly period as required by Section 5540-12 of the General Code.

The association or operating lessor shall maintain a record of each vendor operating under this agreement, with respect to gross sales, exempt sales, stamps cancelled, prepaid tax cards purchased, and other information which is now or may hereafter be required by the commission.

The association or lessor shall assume all responsibility for the proper collection of the tax on the sale of tangible personal property and the compliance of all members of the association with all regulations of the commission. This responsibility shall include the operation of any vendors who do not operate for the full period covered by the return.

All vendors operating under agreement at the location specified shall surrender their licenses for cancellation and purchase all prepaid tax receipts from the market association or operating lessor, which shall procure a vendor's license covering all operations of its members or lessees.

The market association or operating lessor shall post a surety bond or certified check in an amount as determined by the commission, to cover the assumption of liability for the collection of the sales tax, and as a guarantee of performance of all

requirements as prescribed by the commission. Said bond shall be forfeited upon the failure of the market association, operating company, or operating lessor to comply with any or all of the rules and regulations of the tax commission.

Vendors, who have a supply of merchandise prepaid sales tax cards on hand under previous ruling of the commission, will be permitted to continue the issuance of such cards until February 1, 1936. After such time, only the official card prescribed by the commission may be issued. Any unissued cards in the hands of a vendor on January 31, 1936, to which prepaid tax receipts have been affixed, may be surrendered to the Treasurer of State for refund in the same manner as other refunds for unused prepaid tax receipts. In the event a consumer has on hand a merchandise prepaid tax card purchased prior to February 1, 1936, it will be permissible for the vendor to accept such card in payment of the tax on transactions to the amount of the unused portion of the card, after February 1, 1936.

The types of prepaid sales tax cards shall be prepared and made available for distribution as herein provided.

Individual cards which may be purchased by vendors in any quantity desired from the county treasurers or agents of the Treasurer of State. Such cards will be sold at the price of three cents (3¢) each, less the vendor's discount of three percent (3%), as provided by law, plus the actual cost of the cards as from time to time, determined by the commission and certified to the Treasurer of State.

Sheets of prepaid sales tax cards which shall have printed thereon a number of individual cards, each one of which shall, before issuance by the vendor, have imprinted on it the information required to be on individual prepaid sales tax cards, in uncut sheets, will be available to vendors only upon application to the Treasurer of State to be made on an application for prescribed by the Treasurer of State. The selling price of such uncut sheets of prepaid sales tax cards shall be from time to time determined upon the same formula and in the same manner as above provided for individual cards.

The violation of any of the above regulations with respect to the use of prepaid sales tax cards shall subject the vendor committing such violation to the revocation of his or its vendor's license, and any other penalties prescribed by Law.

It is particularly interesting to note that sheets of prepaid sales tax cards could be preprinted and delivered to the merchants in uncut sheet form. Thus far such a sheet has never been discovered and if such a prize were ever found, it would certainly become a highlight of even the most advanced collection.

1936 saw the introduction of the first state issued sales tax punch cards and credit must be given to the designers for illustrating a 3 cent stamp on the reverse, rather than continuing the need for affixing a separate stamp to the reverse, as had been the case with the MPCs. Those first cards issued on a buff (sometimes called gray) card stock used a 30 punch system which included 10 one-cent punch spaces, 10 two-cent punch spaces, 6 five-cent punch spaces and 4 more spaces for a ten-cent punch. These did not prove to be terribly handy; however, as there were simply too many small denominations and not enough larger denomination punch spaces included. Thus it was considerably more work for the merchants than anticipated to punch out all of those lower values.

In 1937 the denominations were changed to just 18 spaces, with only 5 one-cent denomination spaces and the two-cent denomination was completely eliminated. These proved to be much more convenient, and that format continued for the remainder of the regular punch card system although there were instances of the old 30 space system being specially ordered by individual merchants.

It should be noted that there was an option given to the merchant for 'special orders' of 30 punch space cards, even after 1937. Obviously, from the very few that still exist; it was not an option that many of the merchants opted to use. These cards are referred to as **TPCs - Transitional Punch Cards**.

1939 saw a number of important changes that directly affected the collection of sales taxes in Ohio. The name of the state organization in charge of the administration of the sales tax changed from the State Tax Commission into a new Department of Taxation. The punch cards themselves underwent a considerable transformation. These changes included the placement of a small stamp illustration on the obverse of the card, rather than the reverse. The reverse was no longer displayed any printed text or illustrations and was probably as a great way to reduce the cost of production. During that same year the color of the card stock changed from the Buff coloration to that of a rather bright orange. Those changes remained in effect for the duration of the SPC usage.

The change from the buff to orange card stock probably occurred at the same time that the stamps switched from the gray to the orange stock. Although it is well documented that this switch for the stamps occurred in 1939, it is important to note that the exact date for the change on the color of the SPCs remains uncertain and unverified.

Additionally, the state began to allow charitable organizations to collect the used consumer receipts and redeem them for 3% of their value. A \$15.00 stamp, for example, would yield a full forty-five cent cash value to the charity that redeemed it. Not only could the sales tax stamps be redeemed in such a fashion, but the punch cards could also be redeemed as well.

It is most likely that this 'charitable' change in the laws had much more to do with the state wanting to ensure that the merchants actually issued the consumer receipts, rather than any goodwill toward those organizations. The state believed that by giving some value to the consumer receipt more customers would demand them, thereby prompting the merchant to ensure they were actually issued at the

time they were used. Much more detail is provided in the History of the Ohio Sales Tax Stamps, in the next chapter.

ST Form 201
Rev. 10-39

ORIGINAL
REDEMPTION APPLICATION

Date _____ 19____ No. **064505 B**

☐ Qualified Religious Organization
☐ Qualified Health Organization
☐ Qualified Welfare Organization
☐ Qualified Fraternal Organization
☐ Qualified Charitable Organization
☐ Qualified Educational Organization
☐ Qualified Patriotic Organization
☐ An individual or Corporation

(If more than one package is used in shipment, state number (.....)pgs.)

IMPORTANT NOTICE
CANCELLED PREPAID SALES TAX STAMPS PRESENTED BY INDIVIDUALS FOR REDEMPTION, REPRESENTING TAX ON PURCHASES OF AUTOMOBILES, OR PERSONS OTHER THAN THE INDIVIDUAL WHOSE NAME APPEARS ON THE APPLICATION, ARE NOT REDEMPTIBLE.

EVERY APPLICANT MUST SIGN STATEMENT ON REVERSE SIDE OF THIS FORM

CUT LABEL ON DOTTED LINE

FROM _____ THIS LABEL MUST BE USED ON PACKAGE _____
No. **064505 B**

TO:
THE DEPARTMENT OF TAXATION
DIVISION OF SALES & EXCISE TAXES
REDEMPTION UNIT
68 E. GAY ST., COLUMBUS 15, OHIO

Prescribed by Department of Taxation
The undersigned, having read the regulations, submits herewith the following consumer's portions of prepaid tax receipts for redemption at three per cent (3%) of their face value according to the provisions of Sections 5546-26a to 5546-26e, inclusive, of the General Code, and the rule of the Department pertaining thereto.

DO NOT USE THIS COLUMN	QUANTITY	DENOMINATION	AMOUNT	DO NOT USE THIS COLUMN
		.01		
		.02		
		.03		
		.06		
		.09		
		.12		
		.15		
		.30		
		.60		
		\$1.50		
		\$3.00		
		\$15.00		
		03 Card		
Total Face Value Prepaid Tax				
Receipts Submitted				
Three Percent (3%) of Face Value				

By: _____
Street and No. _____
City _____ County _____

OH RM SFM-3

At left is an example of Form 1950, Redemption Application, which was used by the charitable organizations to inventory their stamp receipts and used punch cards when they redeemed them. This example was provided to us by Ed Kettenbrink. As can be seen, the 3c Punch Card had its own line for redemption.

The collector community had already entered into collecting these punch cards almost immediately upon their issue, although they were collected by Revenue stamp collectors much more fervently than by any other branch.

Our earliest example of a dealer making them available for sale is from Luther Whitt, whose typed imprints are known on the SPC1A-LUT, SPC1B-LUT, and SPC2-LUT.

The catalogue at left, published in 1938 by Luther Whitt, lists the following Ohio Sales Tax cards for sale:

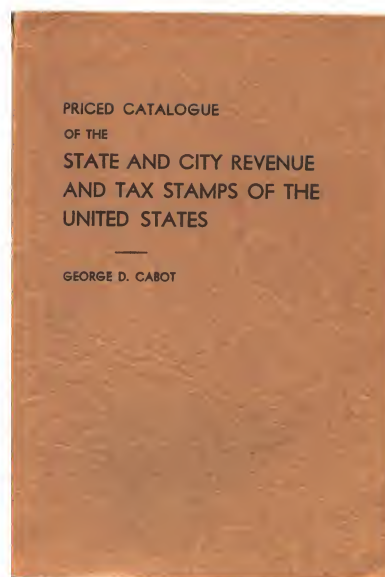


Ohio Sales Tax Cards		
\$1.00 Official Prepaid Tax Cards		
No.	Description	Price
203	Old Style with stamps affixed	20c
204	Old Style without stamps affixed	10c
205	Old Style used	5c
206	Old Style Vendors receipt	2c
207	New Style Code A	6c
208	New Style Code B	6c
209	New Style Code A used	4c
210	New Style Code B used	4c

Note that in this same catalogue, in comparison to these punch card prices, he offers 1909-S VDB Lincoln Cents in Fine for \$1.50, 1922 "plain" No D Lincoln Cents in Good for 35 cents, 1877 Indian Head Cents in Fine for \$3.50, Large Cent, Two Cent Pieces, and Three cent nickels for 10 cents each, and half dimes and three cent silvers for 15 cents each. Thus, the 'old style' (MPC) cards for 20c were certainly considered to be of some value in comparison to those numismatic rarities.

Another author and dealer whose work with Revenues is considered both early and relevant was George D. Cabot. In his 1940 issue of "Priced Catalogue of the State and City Revenue and Tax Stamps of the United States", he is very sparing in his listings of anything having to do with the Ohio Punch Cards. His only comment concerning the MPCs was that they were privately printed, which helps to confirm our earlier supposition.

He does not list anything having to do with the orange stock state issued punch cards, which has given rise to many doubts about their actual existence prior to 1939. However, since



In this catalogue, the only listing about the SPCs was:

Those first used were privately printed by various companies, type-set, with marginal denomination "boxes" (always summing to \$1) for punching as purchases were made. The regular 3c Sales Tax stamp was stuck to the back.

In 1936, the State prepared standardized 4" x 2 3/4" gray-watermarked cards, with a miniature 3c tax stamp printed on the back in black. Imprint: "COLUMBIAN BANK NOTE COMPANY"; and there are two combinations of face figures in the margin—in each case totalling \$1. Control numbers are found in red, green or blue black.

Card "A"—	10-10-10-10-10-10-5-5-5-5-5-5-1-1-1-1.	\$.10
Card "B"—	10-10-10-10-5-5-5-5-5-5-2-2-2-2-2-2- 2-1-1-1-1-1-1-1-1-1.....	10

According to the official records SPCs were produced until 1947, although their actual use was extremely sporadic during the 1944-

Ed Kettenbrink also supplied a photo of a second example of a vendor's purchase order form that was dated 490302.

Form 3 - 2-7

Issued by

DON H. EBRIGT
TREASURER OF STATE - STATE OF OHIO

VENDOR'S PURCHASE ORDER

Please furnish to the vendor designated below the following PREPAID TAX RECEIPTS.

QUANTITY	TAX	AMOUNT
2 cc	1c	2 cc
1 cc	2c	2 cc
	3c	
	4c	
	5c	
	6c	6 cc
	7c	
	8c	
	9c	
	12c	
	15c	
	30c	
	60c	
	\$1.50	
	\$2.00	
	\$15.00	
TOTAL GROSS AMOUNT		70 cc
LESS DISCOUNT		7 cc
AMOUNT DUE		1074835F

Trade

NOTICE TO YOUR RECEIPT
Section 8909 of the Ohio General Code requires preservation of this and other sales tax records for a period of three years.

90-2449
27 GPP
2000-10-10
10-10-10

TRIPPLICATE - Vendor's Possession

We have not been able determine when the exact end of the Ohio Punch Card system officially concluded. Although considerable effort has been made to establish that date, we have thus far failed to ascertain the legal disenfranchisement of the punch cards use or issue. In fact, the punch cards were still listed in the 1961 act on page 975 of that revision, so there may have never been an official end to the SPCs, even though no one remembers actually using them much past World War Two.

There were a total of 92,293,000 state issued punch cards purchased by merchants during the 11 years of their use based upon the annual reports of the Ohio Department of Taxation. Thus, the punch cards of any variety must be considered to have been sparsely used.

When the population of Ohio during that same period is taken into consideration, the irregular use of the punch card becomes even more evident. Based on those numbers, there were only 1.24 punch cards used per year per person. Of course that number does not take into account the many patrons who would have been unable to use them because of age or location. But even if that number were doubled, it still results in less than 3 state issued punch cards per person per year. If we look at those same numbers for the entire 11 year span that the SPCs were in use, there were still less than 14 cards produced for each Ohio resident for that entire period.

9

IDENTIFICATION OF OHIO SALES TAX PUNCH CARDS

THREE MAJOR GROUPS

There were three distinctly different issues of punch cards used to account for the partial cent payment of sales tax in the state of Ohio.

The **First Major Group** were produced by Merchants at their own expense, but were NOT designed in accordance with any set regulation or character type assigned by the state. These were the very earliest punch cards produced, and were likely only used for an extremely brief period of time in January and February 1935. These are listed as **Non-Conventional Merchant Punch Cards (NPC)**, and are rare both in the number of types known and the actual number discovered.

It is likely that the majority of these that will be discovered in the future will be of a format different from the later MPCs not only in their design elements, or lack thereof, but in their purpose. Unlike all MPCs which follow, the most prominent types of newly discovered NPCs will likely be found to include the sales tax as only part of the initial purchase price. Restaurants and other establishments catering to food sales will be one of the major contributors to this field, as some produced a card that was paid for in advance that charged both the cost of the meals and the sales tax on those meals on that single card format. Although there might be some debate as to the appropriate inclusion of such items in a strictly 'sales tax' venue, I believe it is splitting hairs that have no need of a barber not to include them.

The **Second Major Group**, those designated as the **Merchant Punch Cards (MPC)**, was contracted for printing by the merchants themselves, at their own expense. They usually follow a rather standard format throughout. The primary difference between the MPCs and the NPCs is that the MPCs used a very regular layout that was most definitely defined by the state, even though some differentiations occurred in minor arrangement singularities. Their common use began in mid-March 1935 and they could not be issued new after February 1st, 1936. Past catalogs have listed these as local issues, and then subdivided the groups into those that could be used state wide and those that were issued only for a given location. Because of the number of these that continue to be discovered, because some merchants issued both state wide issues as well as specific location issues and because no one who collects these only collects by location, these are all listed in alphabetical order by Merchant, rather than by location. More details are provided below in that section.

The **Third Major Group** are those that were contracted for production by the state, and there are only five regular types even though they were issued by Ohio for over a decade. The **State Issued Punch Cards (SPC)**, are by far the most common of the three major groups, although they contain some honestly rare type examples hidden within their range.

Additionally, there are Specimen, Over-Punctuation and Transitional card types detailed below their own respective Major Groups.

USING THESE LISTINGS

Alphabetical Listing - All merchant listing are according to the actual first letters used on the cards, NOT according to the last name only. Thus Avenue Markets comes directly before A. W. Lewman. "**The**", if it is part of the beginning of a merchant's name, is **not** considered when assigning the alphabetical listing.

Additionally, the **MERCHANTS** are the primary listing factor, rather than the location. In the 25 years I've collected these I have never once had another collector tell me that they had, "...2 Spring Valley, a Canton, and one Burgoon". Every collector has always told me they had, "...an Arch Copsey, a Brown's Grocery, and a F. W. Woolworth." Likewise, no one who collects these collects them by "state wide" or "specific city". The location is not nearly as important as the merchant. Plus, there is at least one instance where a merchant - Kroger Grocery & Baking - has known MPCs listed for both State Wide and Cincinnati, greatly increasing the likelihood of misidentification if they were listed in separate areas, rather than together. For our purposes, it makes considerably more sense to list MPCs by the Merchant, rather than for the location issued.

Dates - I use a military date standard that requires the least amount of space for a specific date and is always in chronological order from the first number to the last. Thus September 3, 1935 would be designated as 350903, with the year comprising the first two digits, the month comprising the second two digits, and the day comprising the last two digits. In those instances where search and organizational editing are required, this is a much more logical date system.

Assigning Catalogue “Numbers” - Because of the volume of new discoveries that continue to appear I believe it is unwise to resort to assigning each card listed below with a “Number”. With both the M&D and the SRS Catalog, numbers were used and are listed in the MPC table below so that anyone who has used either of those references may transpose them to my system quite easily if they choose to do so.

If I were to use numbers for assigning catalog identification to this section, those numbers would undoubtedly be obsolete in just a matter of months when the next new card is found. In fact, just during the period of time that I have been working on this chapter six new MPCs have been discovered.

Consequently, every time a new card is discovered, those assigned catalogue identifications would no longer apply, and it would be a never ending task to update and re-label a collection each time such a discovery was made.

For that reason I have assigned a 3 letter code to each merchant in this listing. As new cards are discovered it should be no difficulty to place them within this same framework, thus eliminating the need to renumber those that are already listed and identified.

Additionally I have given each merchant code a number after the 3 letter code to identify the differences in the known imprints we are familiar with. In some cases we know of only one type of imprint found on a card, so those will always be followed by the number 1. In those cases where more than one imprint type is known each is given an identification number after the 3 letter merchant code so a specific variety imprint can be identified consistently.

As stated above there are three possible types of Abbreviations used after the OH (for Ohio) for the three Major Groups of punch cards, those being:

- NPC** - Indicating it is a Non-conventional Punch Card.
- MPC** - Indicating that this is a conventional Merchant Punch Card.
- SPC** - Indicating it is a State Issued Punch Card.

The NPCs and MPCs are followed by a standardized three letter Merchant code. An SPC uses the type number first, the variety letter next (if there is one), and is followed by the standardized three letter Merchant code.

Thus a full catalogue number assignment example would be **OH MPC-ARC**, indicating it was a merchant punch card from Arch Copsey. A non-conventional issue would be **OH NPC-GAI** which indicates it was not a ‘normal’ issue, in this case from Galis Lunch. While **OH SPC2-SSK1** would indicate this was the second type of state issued punch card from the merchant S. S. Kresge, with the number 1 indicating that it is the first variety of imprint type from that merchant.

Additionally, there are 3 types of punch cards of state issued origin that are special and have their own identifying letter code. Those are:

- TPC** - Transitional State issued Punch Card, only 2 types known.
- OVP** - Over-Perforated State Issue with new values, only 1 type known.
- SSM** - Specimen Over-Perforation of a state issued type, only 2 types known.

Non-Conventional Merchant Punch Cards (NPC)

Non-Conventional Issues

As mentioned previously, the punch cards that fall into this designated category were produced before the merchant became aware of any state issued directive of format requirements. Although very few

of these have thus far been discovered, the majority of those extant will probably never be listed as sales tax items when found. Thus considerable effort is required for their detection.

These cards will likewise not be recognized as revenues by the majority of collectors, especially since many will have required payment of both the product and the sales tax at the time of issue. Suffice it to say that this listing is probably only the barest scratch against those that will be found in the future if any concerted effort is made.

In this instance, it is probably not even the remaining rarity of these items that makes them so very difficult to uncover. Since they cannot clearly be identified into any one collectible genre they might be sold as punch tickets, meal tickets, punch cards, cards by the specific merchant in advertising, or simply tossed into the huge realm of ephemera.

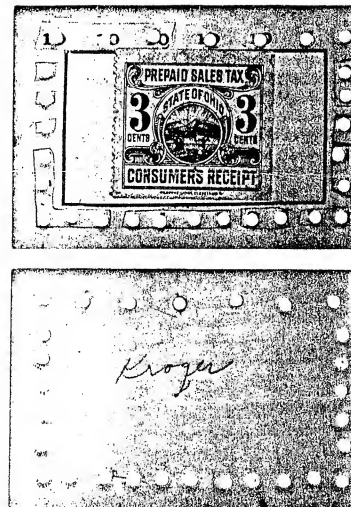
The advantage in spending some time looking in these odd places for additional types of these NPCs is that you will have little competition when they are discovered. Although the hours invested in such a search may not be as productive as other avenues of exploration, if you are lucky enough to discover even one of these NPCs, you may consider yourself extremely fortunate in being able to add what can only be considered one of the rarest of all possible types to your collection.

There are no known collections that have more than one example of any NPC.

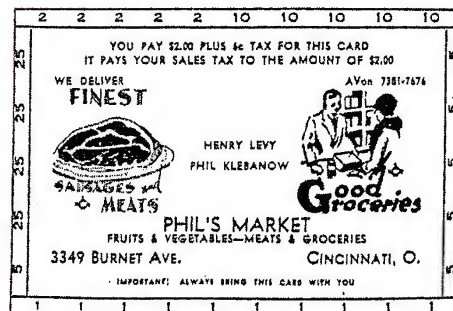
Cat #	M&D	SRS	Merchant	Location	Rarity
GAI	-----	-----	Galis Lunch	Address Below	R-10
104 X 66 mm, printed by J. Poly & Sons. First Reported by James Calvert in the ATTSN #131 as the OH-NF-2. Photo courtesy of James Calvert. Sold eBay 020212 - \$112.00. This is the only known example of this type thus far discovered, but it does point to the fact that many restaurants and other food dispensing agencies may very well have adopted this same idea of charging both a meal price and the related tax amount for a single card. It is likely that there are many more similar cards from other merchants still to be discovered.					
KRO1	SS19-7	-----	Kroger	Unknown	R-10
First reported by McDuffie. An early punch card that is only known to be from this location because of a hand written notation on the reverse of the card. The only known example has ALL of the punch spots destroyed, but it can still be determined by careful examination that it was in fact for \$1.00 in purchase value. Additionally, the 3 cent consumer receipt attached to the obverse confirms this conclusion. First reported in the ATTSN #92.					
PAL3	-----	STC-27	Palmer's Market	Cleveland	R-9
Above is for a \$2.00 denomination and is unlike conventional punch cards. First reported by Hubbard. Please note that the assigned rarity is taken from previously listed estimations. This author is unaware of any extant examples in any collection.					
PHM1	L-28	STC-29	Phil's Market	Cincinnati	R-9
Above is for a \$2.00 denomination and is unlike conventional punch cards. First reported by Hubbard. Please note that the assigned rarity is taken from previously listed estimations. This author is unaware of any extant examples in any collection.					
SEV1	-----	STC-30	Serv-Ice Delivery Company	Akron	Unknown Number
Above listed in the SRC as having blue cardboard, and marked for 200 pounds. Both of the Serv-Ice issues, the SID1 and SID2, are really NOT what we would consider sales tax punch cards, or have anything to do with sales tax tickets. Booklets of these were purchased in advance by home owners and businesses for the delivery of their ice. These booklets were pre-paid and had coupons that were torn from the book and given to the ice delivery person upon delivery. The reverse of these ice coupons had the Ohio receipts attached to the back, much as they were attached to ANY receipt for ANY kind of purchase during that time. The booklets with the stamps already paid for in advance simply meant that there would be no need for an exchange of money at the time of delivery. I have listed these only because they have been listed before. But in my opinion they are certainly not NPCs, and might only be considered as related memorabilia.					
SEV2	-----	STC-31	Serv-Ice Delivery Company	Akron	Unknown Number
Above listed in the SRC as having orange cardboard, and marked for 500 pounds. Please see above for comments.					



OH NPC-GAL



OH NPC-KRO1



OH NPC-PHM1

Conventional Merchant Punch Cards (MPC) Conventional Issues

The MPC Punch Cards were used between early 1935 and they could no longer be officially presented to customers as new issues after February 1, 1936. One of the remaining mysteries of the MPCs is exactly when the state gave merchants the direct information and requirements for the formats for these cards. Although we know of MPCs dated as early as January 14, 1935, we have yet to uncover when, where and how the state transformed the previous NPC usage into a more stable and standard design.

To understand the difficulty in collecting the MPCs, it is important to know that almost all known examples, regardless of where they might appear for sale, are quite frequently the results of small group hoards being discovered together at one time. In some rare cases, only a single example of a particular type might be found, but in general that is the exception to the rule.

In certain instances, the original customers 'batch' of cards will be discovered which almost always yields a fair selection of all different merchants. When such original customer stashes are discovered, the MPC count is almost always less than 5 pieces and as mentioned, will almost always consist of different merchants. It is not at all infrequent to find such hoards containing both MPCs and SPCs together, and sometimes having many different SPC types included.

The Arch Copey (OH MPC-ARC), for example - the most common of all MPCs - was the result of a single discovery of un-punched cards being unearthed in the late 1960's. It took many, many years for all of those cards to reach collectors, but once they were distributed the vast majority of them remained in long term collections. Although that particular type is the most common MPC sold on eBay, it has still

only appeared eight times in the last thirteen years. The most recent sale of one of those examples sold for an amazing \$73.00.

All three of the known Phil's Market (OH MPC-PHM1) were found by Mike Florer. But even before he could buy a second example from the same seller, it was gone (Robert Straker picked up that second example). Most of the known examples of the A. W. Lewman (OH MPC-AWL) are dated from February, 1936 and had a very small separation of serial numbers known. More than likely, although I do not know by whom or when they were discovered, they were all found together and those that we know of probably all came from the same original source.

Additionally, from having followed all of the eBay sales for many years, it is quite common for a new type to appear only to be sold several times in quick succession by the same seller. It is also interesting to note, particularly on previously unlisted types, that the prices very quickly drop from the first to the second to the third example sold. If more than 3 are sold, an even larger drop is often seen if the sales occur within a few month periods of time. The problem, of course, is discovering how many examples a seller may have available and quite often, they are not forthcoming with that answer.

Virtually no one lists these as typical items for sale on any Revenue or Sales Tax catalogue listing (with rare exceptions), or on any sales web site or even on eBay. No one has them on their trade lists, as they are quickly snapped up when they appear.

Even when you visit lots and lots of shows, they are very rarely encountered. Part of the problem with going to shows and looking for these is simply deciding which shows to go to. Do you go to Stamp shows hoping to find a Revenuer? Do you go to coin shows, hoping to find a cross over interest from exnumics? Having attended many hundreds of such shows, in both categories, and having been given numerous accountings of such attendance from other astute collectors, searching for Ohio MPCs in that way will rarely result in the discovery of even one of these pieces for sale.

The bottom line is that about the only way to get one of these is to keep searching on eBay. Keep in mind that NO ONE will ever have a complete set of these. Regardless of the amount of money a collector might have to spend it is certain that even the wealthiest would be unable to be in the right place at the right time in every instance of their availability. Once they are ensconced in a long term collection getting them out is next to impossible. Since such assemblies can remain intact for several decades it is a simple impossibility for anyone to have all of the connections necessary to have a chance at such infrequent availabilities.

Now that I've probably made it sound impossible to collect these, let me assure you that is not so. On eBay, the vast majority of these that are sold are NOT sold by Sales Tax Token collectors (they already have friends who want them), they are NOT sold in Revenues very frequently (although they do appear there when old time revenue collections are dispersed). The vast majority are sold by folks who just happened upon them, have absolutely no idea of what they are or where to list them. They were stuck in the back of grandpa's stamp collection, or they were found in a desk drawer, or a box of 'junk' or an estate sale. They were discovered by folks who have no interest in them and no interest in taking the time to find out about them. In fact, the last one I bought myself was listed under Post Cards, with a date of 1924 because the hand written date on the card was 4-24 (MPC-KRO2(c) pictured below).

It takes some dedication of time to find such misplaced items, but the reward is always possible since once you do discover such items you will usually have little competition for them.

A single example of any MPC, or even better, an NPC, is a welcome highlight to an advanced collection. Being able to acquire from 3 to 5 different MPCs and NPCs is a much more daunting task than might be anticipated and might require many years to accomplish. Anyone who has 10 or more different type examples in their collections, regardless of the rarities of the types included can consider themselves to have a superb collection that would certainly rank as one of the finest groups known.

To date the largest known number of MPCs in a single collection is 17 with duplicates, while a second collection with 13 different is known. In both cases it took decades to acquire that number.

Prices for these have advanced very swiftly in the last 10 years. It was not uncommon at the beginning of the last decade to purchase examples for as little as \$18.00, while even scarcer types sometimes sold for prices in the \$30-\$40 range. Today it is not uncommon to see even the most common examples sell in the \$60-\$75 range, with the top price thus far achieved for any known MPC sale at \$168.77 sold on eBay 071112 for an R-9 MPC-DEG. I have no doubt that prices will exceed \$200 for MPCs that are thought to be R-10s (unique) and have a good chance at remaining R-10s.

I should also mention that if you are a State Revenue collector, please keep in mind that the prices listed in the first edition of the SRC are not in accordance with present market conditions in about 90% of

the cases. If you have the opportunity to buy one of these, I strongly suggest that you review the auction results below, rather than using that reference as a price guide.

ABBREVIATION OF CARD PARTS FOR MPC PUNCH CARDS

The second Major Group of Ohio punch cards, The MPCs, had a vendor stub on the left hand side that was torn off and which was supposed to be retained by the merchant, and the Consumer stub with the punch areas on the right side that was given to the customer. They are most often found incomplete. In order to add these abbreviations to the catalogue number to assist in an easily understood translation of what you have, I have designated those parts as:

- (p) - **Pair** of both the Vendor and the Consumer halves.
- (c) - The **Consumer** right side only.
- (v) - The **Vendor** left side only.

Some MPCs, such as the OH MPC-ARC are found almost exclusively as (p) - Both the Vendor and Consumer halves as a pair. However, the vast majority of these punch tickets only have the Consumer right side present. It is rare to find the (v) - Vendor side only alone, although that does not increase the value. While the Vendor side only occurs extremely infrequently, almost all collectors would prefer the (p) or the (c), well before the (v).

I thought it might also be relevant to extend the catalogue number to include punched or unpunched varieties, however, I do not believe that would be necessary or enlightening, as the vast majority of these follow a set standard. The (p) - Pair - is very rarely, if ever punched (with the exception of the MPC-AWL, which is always punched). The (c) - Consumer half - are almost always punched, and I have never seen an unpunched (c). The (v), of course, has nothing to punch. So I have not including that as a further designation for the catalogue numbers, although collectors should be aware of rare but possible exceptions. In most cases these issues are so rare that very few collectors would pass up a new merchant simply because the card was not in pristine condition.

Catalogue Numbers - For the MPCs, an SS indicates a Catalog Supplement Sheet beneath the M&D translator number that did not appear in the original edition of that book, but which was later issued by Merlin Malehorn to members of the ATTS. Those translator numbers for the SRS are from *The SRS State Revenue Stamps Catalog, 1st Edition*.

Catalog	M&D	SRS	Merchant	Location	Rarity
Letters					
ARC	L-19	STC-14	Arch Copsey	Spring Valley	R-5
Print Color: Black . Known Date / Serial: None / 212 (p), None / 301 (p), None / 372 (p), None / 379 (p), None / 391 (p), None / 412 (p), None / 441 (p), None / 450 (p), None / 452 (p), None / 472 (p), None / 484 (p). Sold eBay 971212 - \$22.11, 980314 - \$48.50, 010404 - \$36.76, 041116 - \$54.52, 041206 - \$47.01, 070114 - \$44.00, 070808 - \$57.50, 100211 - \$73.00 All known examples were complete pairs (p) from the original Schimmel hoard that has long ago been dispersed. First reported by DiBella, 1944. This is the most common of all Ohio MPCs.					
AVM	L-14	-----	Avenue Market	Canton	R-10
Merchants Association					
Known Date/Serial: 350928 / 15145 (c). First Reported by Fred Robinson in the ATTSN issue #46. Illustrated as a Catalog Supplement Sheet No. 19-4, 961002. No sales recorded.					
AWL	L-12	-----	A. W. Lewman	Burgoon	R-8
Print Color: Black . Known Date/Serial: 350213 / 2416 (p), 360206 / 2837 (p), 360213 / 2398 (p), and 360214 / 2454 (p). Note that EVERY known example is a punched (p), with most dating from February of 1936, indicating MPCs were still being used AFTER the issue of SPCs. Also note that the cards were NOT issued in serial number order, but apparently whatever batch was on top of the pile at the time, or may have been used at multiple cash register locations within the same store. First Reported by Ed Kittenbrink in the ATTSN #47. Sold eBay 060322 - \$66.55, 091112-\$92.00.					
BDS	L-20	STC-15	Barker's Drug Store	Spring Valley	R-9
Print Color: Black . Illustrated as a Catalog Supplement Sheet No. 19-6 961023. First reported by DiBella in 1944. Known Date / Serial: None / 139 (p), None / 147 (p). Sold eBay 050617 - \$89.22.					
BFS	L-18	STC-16	Ben Franklin Store	Lakewood	R-8

First reported in *Chits*. Sold eBay 990414 - \$102.55, 031013 - \$108.85, 051111 - \$87.78 (ragged).

BBS ----- **Big Bear Stores** Columbus R-10

Print Color: Medium Blue/Green. First Reported by the author in the ATTSN #146. Known Date/ Serial: 350516 / 10067 (c). Sold on eBay 090608 for \$111.50.

BLP L-15 **STC-17 Blumenthal Pharmacist** Cincinnati R-9

Known Date / Serial: None / 1817 (p), None / 1832 (p). Sold eBay 000412 - \$61.55, in incorrect category, 030404 - \$102.12. First reported by Hubbard.

BOS L-11 **STC-18 Bolles 5 & \$1.00 Stores** Berea R-9

No recorded sales. First reported by Hubbard. No pictures have ever been made available, and the rarity rating is carried over from previous estimates, although this author knows of no known examples in any extant collections.

BRG SS19-9 **STC-19 Brown's Grocery** Hinkley R-9

Print Color: **Black**. First Reported by Mike Florer from an SRS auction in 2000. First listed in the ATTSN issue #139 as the OH-NF-6. Illustrated as a Catalog Supplement Sheet No. 19-9 010916. Known Date / Serial: 350615 / 849. Sold eBay 060202 - \$133.56.

CFE ----- **C. F. Eichel Meat Market** New Philadelphia R-10

Print Color: **Black**. Known Date/Serial: 351214 / 248 (c). First Reported by John Ostendorf in the ATTSN #139 as the OH-NF-7. No sales recorded.

CIM L-17 **STC-33 City Markets** Findlay R-9

First reported in *Chits*. No sales recorded. Rarity rating is carried over from previous reference estimates, although this author knows of no extant pieces.

CLF ----- **Clover Farms** Burgoon R-10

First Reported by E. Kittenbrink in the ATTSN #47, but was never listed in the M&D? No sales recorded.

COM ----- **Community Grocery & Meats** Lima R-10

Print Color: Black. Known Date / Serial: None / 0910 (c). First reported THIS article and photos courtesy of James Bird.

DDS ----- **Dairy Dell Stores** Greater Cleveland R-10

Print Color: **Light Blue**. Known Date / Serial: 350426 / 174. No Sales Reported. First reported this article by author.

DEG L-25 **Dorsey's Grocery** Urbana R-9

Print Color: **Black**. First Reported by E. Kettenbrink in the ATTSN #47. Photo courtesy of Ed Kettenbrink. Known Date / Serial: 350909 / 310 (c), 351011 / 338 (c). Sold on eBay 071112 for \$168.77.

DOS L-22 **STC-20 D. O. Shaver** Toledo R-9

Sold eBay 010912 in wrong category for \$51.00. First reported by Hubbard.

FHP ----- **Far Hills Pharmacy** Dayton R-8

Print Color: **Black**. Known Date / Serial: 350114 / 478 (c), 350408 / 993 (c), 350529 / 999 (c). First Reported by James Bird in the ATTSN #132 as the OH-NF-3, although it was mentioned in issue #128. Sold eBay 080417 - \$116.77.

FCC SS19-8 **Franklin Creamery Co.** Toledo R-10

Known Date / Serial: 350724 / 01164 (c). This card was reported by Richard Johnson, and listed as Catalog Supplement Sheet No. 19-8 981124. It was shown in an auction catalogue, but no further information is available

FWW1 L-1 **STC-35 F. W. Woolworth** State Wide R-6

F. W. WOOLWORTH CO. is at **LEFT** on the consumer card. Print Color: **Dark Blue/Green to Medium Green/Blue**. Known Date/Serial: 350408 / 125717 (c), 350417 / 393369 (c), 350419 / 125717 (c), 350518 / 604597 (c), 351220 / 205573 (c), None / 566897 (c). Reported Catalog Supplement Sheet No. 19-5A 970319. Sold on eBay 041104 - \$44.00, 051201 - \$78.98, 070812 - \$102.50. First reported by DiBella, 1944.

FWW2 SS19- **STC-35 F. W. Woolworth** State Wide R-8
5A

F. W. WOOLWORTH CO. is **CENTERED** on the consumer card. Print Color: **Black**. Known Date / Serial: 350921 / 874855 (c), 351213 / 440276 (c), 360201 / 184052 (c). Reported Catalog Supplement Sheet No. 19-5A 970319. No Sales recorded.

FZS ----- **F. Zihner & Son** Ashland R-10

Print Color: **Black**. Known Date / Serial: 351114 / 189. First reported this article and photos courtesy of James Bird. No Sales recorded.

Non-Conventional Galis Lunch Listed Above In NPC

GCM L-2 **STC-36 G. C. Murphy** State Wide R-9

Print Color: **Medium Green/Blue**. Known Date/Serial: 350921 / 150123 (c), None / 150128 (c). Catalog Supplement Sheet No. 19-1 960322. Sold eBay 060315 - \$112.58, 100115 - \$67.00, although it was listed incorrectly in the Post Card category. First reported by DiBella, 1944. Photo courtesy of Michael Florer.

GAP1 L-3 **STC-39 Great Atlantic & Pacific Tea Company** State Wide R-7

Great Atlantic & Pacific Tea Company is at **LEFT** on consumer card. Print Color: **Light Medium Blue to Medium Green/Blue**. Known Date/Serial: 350420 / 699768 (c), 350511 / 103100 (c) & separated (p), None / 117882 (c), 350807 / 1375112 (c), 351006 /

1347111 (c). eBay 030310 - \$86.00, 030321 - \$82.00, 030526 - \$52.00, 050310 - \$55.67, 061105 - \$85.50. First reported by Hubbard. Photo courtesy of Michael Florer.

GAP2 ----- **Great Atlantic & Pacific** State Wide R-10
Tea Company

Great Atlantic & Pacific Tea Company is **CENTERED** on consumer card. Print Color: **Brown/Black**. Known Serial / Date: 350615 / 2140805 (c). Sold on eBay 100108 - \$88.87.

IDC L-4 ----- **Isaly Dairy Company** State Wide R-9

Print Color: **Black**. Known Date / Serial: None / 429114 (c), None / 228026 (c). First reported by Ed Kittenbrink in the ATTSN #47. Illustrated as a Catalog Supplement Sheet No. 19-4 961002. Photo courtesy of Michael Florer. No sales recorded.

JPK L-21 **STC-21** **J. P. Kreitzer** Spring Valley R-9

Print Color: **Black**. Known Date / Serial: 350525 / 182 (v), 351004 / 421 (c), None / 1745 (v). Illustrated as un-numbered Catalog Supplement Sheet. Sold eBay 980512 - \$74.50. First reported by DiBella, 1944.

KRO1 ----- **Kroger Grocery & Baking** State Wide R-9

Earlier **STATE WIDE** type with NO. Before serial number and smaller punch boxes. Print Color: **Medium Blue/Green**. Known Date / Serial: 350424 / 20672 (c). First reported by Michael Florer and John Ostendorf in the ATTSN #119 / 120. Sold eBay 081011 - \$51.00. Incorrectly listed on eBay as an item from 1924 under Postcards, and thus attracted little attention, 091209 for only \$34.07.

KRO2 ----- **Kroger Grocery & Baking** Cincinnati R-9

Later **CINCINNATI** (instead of State Wide) type WITHOUT NO. Before serial number and larger punch boxes. Print Color: **Medium Green/Blue to Dark Blue/Green**. Known Date/Serial: 350921 / 1307193 (c), None / 2333255 (c). No Sales Recorded.

Non-Conventional **Kroger** **Listed Above In NPC**

LDC L-23 **STC-22** **Lane Drug Company** Toledo R-9

Listed as LAND in the M&D and LANE in the SRS. LANE is the correct listing. No sales recorded. First reported in *Chits*. No photo of this punch card has ever been seen.

MAY L-13 **STC-23** **May Hardware Company** Caledonia R-10

Print Color: **Black**. Known Date / Serial: 350618 / 49 (c). First reported by Merlin Malehorn from a Hubbard price list and made known in the ATTSN #78. Illustrated as un-numbered Catalog Supplement Sheet. No sales recorded.

MEA ----- **Meadowbrook Market** Cleveland R-10

Print Color: **Medium Blue/Green**. Known Date / Serial: 350927 / 788 (c). Sold eBay 100301 - \$144.07.

MEB L-10 **STC-24** **M. E. Barnet** Bellbrook R-6

Print Color: **Black**. Known Date / Serial: 350621 / 132 (c), 350729 / 183 (c), 350705 / 198 (c), 350706 / 204 (c), 350711 / 252 (c), 350802 / 292 (c), 351015-581 (c), 351209 / 763 (c). Sold eBay 990314 - \$18.55, 011211 - \$45.00, 030304 - \$52.55, 041012 - \$39.95, 050612 - \$61.00, 070102 - \$53.45, 100207 - \$72.11. First reported by Hubbard. This is the second most common of all MPCs.

NSB L-5 **STC-37** **Neisner Brothers** State Wide R-9

Sold eBay 020816 - \$167.55. First reported by Hubbard.

OLE L-26 **STC-25** **Ole's Market** Youngstown R-9

Print Color: **Black**. Known Date / Serial: None / 44573. No sales recorded. First reported in *Chits*. Photo courtesy of Ed Kettenbrink.

PAL1 L-16 **STC-26** **Palmer's Market** Cleveland Unknown

First reported by Merlin Malehorn from a Hubbard price list and made known in the ATTSN #78. No sales recorded. The differences between what is listed as the STC 26 and 26a is unclear in the SRS catalogue, and there may not actually be two different cards, but this information is recorded such that if a second variety is made known, it is listed.

PAL2 ----- **STC-26a** **Palmer's Market** Cleveland R-9

Known Date / Serial: 350506 / 0419 (c). The SRS Catalogue listed the STC-26a as \$1.00, with no such notation on the STC-26. Illustrated as un-numbered Catalog Supplement Sheet. Sold eBay 010513 - \$88.85. First reported by Hubbard.

Non-Conventional \$2.00 **Palmer's Market** **Listed Above in NPC**

PEM ----- **People's Meat Market** Cleveland R-10

Print Color: **Dark Blue/Green**. Known Date / Serial: 350419 / 0091. No sales recorded. Photo and first report this article by Ed Kettenbrink.

PHM2 ----- **STC-28** **Phil's Market** Cincinnati R-9

Print Color: **Dark Blue**. Known Date / Serial: None / 4561 (p), None-4562 (p). First reported by Michael Florer in issue #131 of the ATTSN as the OH-NF-1, photograph courtesy of Michael Florer. He knew of a second example at that time, and a 3rd example is known to exist. Sold eBay 071019 - \$162.50.

Non-Conventional \$2.00 **Phil's Market** **Listed Above In NPC**

ROC ----- **Romig's Confectionery** Cleveland R-10

Print Color: **Medium Green/Blue**. Known Date / Serial: 350504 / 56. No sales recorded. First reported this article by author.

SBS L-7 ----- **Scott-Burr Stores** State Wide R-9
Sold eBay 040927 - \$104.40, 060328 - \$106.65 but listed in wrong category - Paper.
Non-Conventional Serv-Ice Delivery Listed Above In NPC Company

SHK L-27 STC-32 **S. H. Kress Company** Youngstown R-9
Print Color: **Black**. Known Date / Serial: None / 50158. Sold on eBay 021127 - \$36.00 (c), 051011 - \$144.00. First reported by DiBella, 1944.

SSK L-6 STC-38 **S. S. Kresge Company** State Wide R-7
Print Color Range: **Medium Green/Blue to Dark Blue**. Known Date / Serial: 350403 / 67318 (c), 350524 / 394752 (c), 350828 / 1330248 (c), 351220 / 1814768 (c), None / 701641 (c), None / 50158 (c). . Illustrated as unnumbered Catalog Supplement Sheet. Sold on eBay 030316 - \$51.00, 050710 - \$72.11, 050721 - \$68.50, 071011 - \$103.77. First reported by Hubbard.

SBS L-7 STC-40 **Scott-Burr Stores** State Wide R-9
No sales recorded. First reported by DiBella, 1944. No photos have ever been discovered, and the rarity rating is based strictly on past estimations, as this author knows of no examples extant.

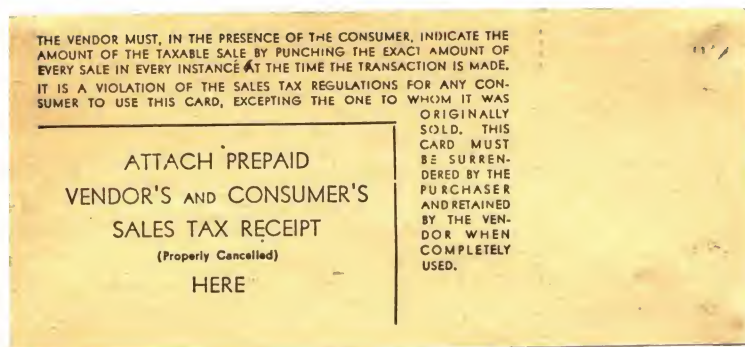
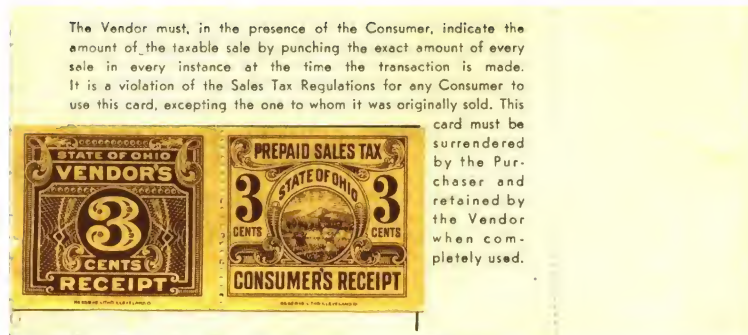
WPC L-9 ----- **Wagner Provision Company** Akron R-9
No sales recorded. First reported in *Chits*. No photos have ever been discovered of this punch card, and the rarity rating is based strictly on previous estimates, as this author knows of no known pieces.

WDS ----- **Weinberger Drug Store** State Wide R-9
Print Color: **Black**. Known Date / Serial: 350829 / 50204 (c), 350914 / 52327 (c). First reported by author in issue #132 of the ATTSN as the OH-NF-4. Sold on eBay 071011 - \$112.34.

WRM ----- **Wright's Market** State Wide R-10
Print Color: **Black**. Known Date / Serial: 351026 / 20152. Sold on eBay 030409 - \$102.50. Photo courtesy of Ed Kettenbrink.

WTG L-8 STC-41 **W. T. Grant** State Wide R-9
Illustrated as Catalog Supplement Sheet No. 19-2 960322. Known Serial/Date: Unreadable / 77720. Sold on eBay 061104 - \$18.55, but was listed under Advertising and was 'hidden' for all intents and purposes, 061210 - \$167.01. First reported by DiBella, 1944.

ZOS L-24 STC-34 **Z. O. Scott** Toledo R-9
No sales recorded. First reported by Hubbard. Rarity rating based strictly on previous estimates as this author knows of no extant examples.



Common Reverses of MPCs

Although it would be possible to designate different varieties on the reverse printing of the MPCs, it would make little sense to do so, as each known type exhibits only one such variety. We do not know of any cases where the same catalogue numbered type has multiple varieties of reverse printing.

In the examples to left the top reverse has only a few of the letters capitalized, while the second example has everything capitalized. The top reverse also has the stamp affixed, while the lower photo shows a reverse without the stamp attached.

Additionally, a few of the MPCs are known to have the printer's logo (bug) present, but

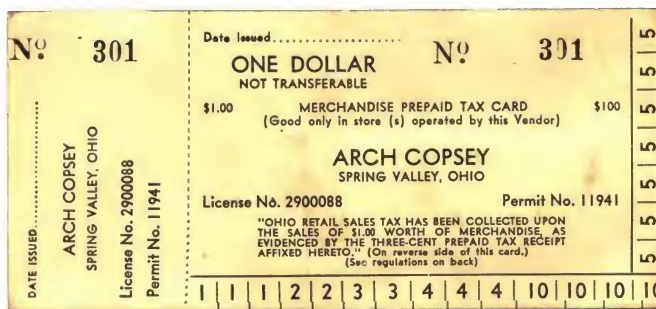
again, those bugs are either there on that type, or they are not there. There are no known examples of one having such a bug, while another of the same catalogue number does not.

There are even examples where the wording used on the back of the card is slightly different.

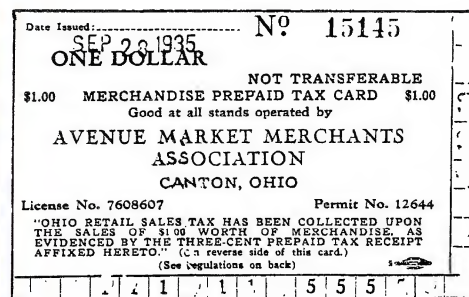
But in each and every case all of these minor differences are UNIQUE to the card type. If we were to begin listing all of the differences, stamped or unstamped and with what catalogue number of stamp, capitalized, italicized, where one line began and another ended, differences in the actual wording, if there is a union bug and which one, actual size of the two separate halves, size of the area designated for the stamp and the myriad of other possible minor disparities, it is likely that we would end up with several dozen different possibilities.

Why? If you have an MPC-MEA (Meadowbrook Market) every known example has the same union bug. If you find a MPC-ARC (Arch Copsey) every single one will have exactly the same reverse print. Every MPC-BDS (Barker's Drug Store) has an all capital reverse.

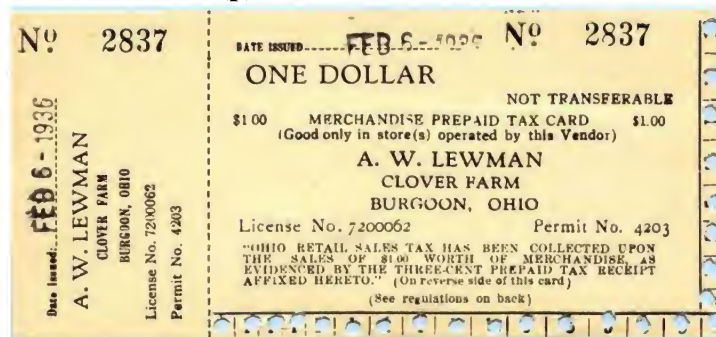
In essence, we do not know of one single example of differences found on the reverse of the same MPC type. No one is ever going to collect these cards or search for these cards because of those minor reverse differences. If you wish to list the differences on the cards that you have yourself, that is of course your prerogative. But to list them here with each type having a reverse variety designated would serve no purpose.



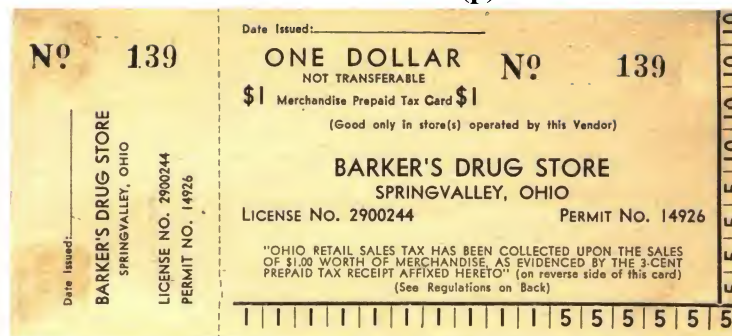
OH MPC-ARC(p)



OH MPC-AVM(c)



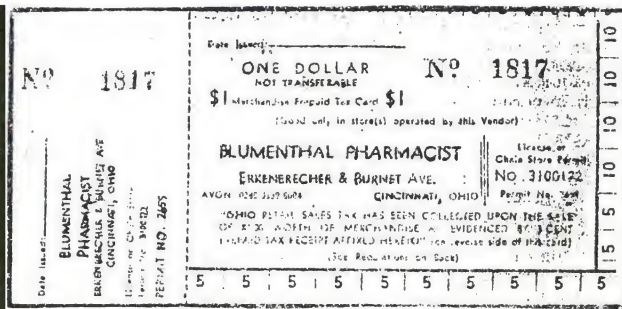
OH MPC-AWL(p)



OH MPC-BDS(p)



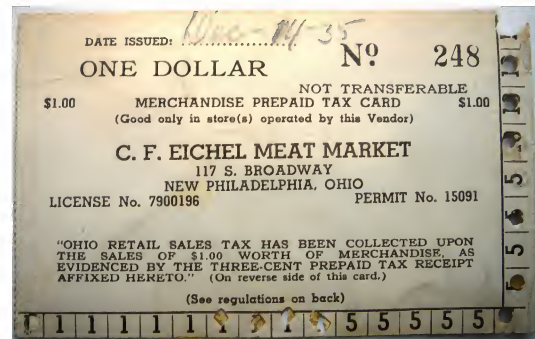
OH MPC-BBS(c)



OH MPC-BLP(p)



OH MPC-BRG(c)



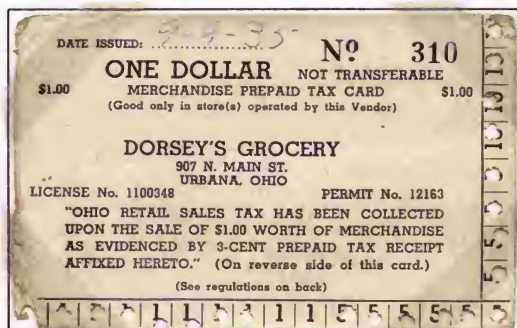
OH MPC-CFE(c)



OH MPC-COM(c)



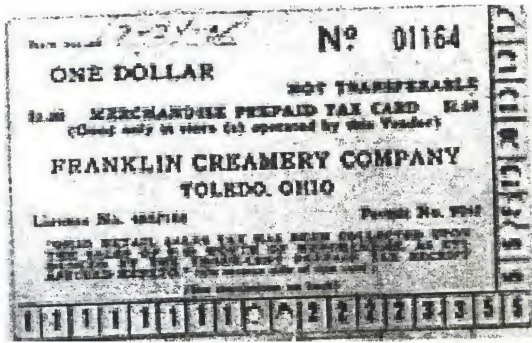
OH MPC-DDS(c)



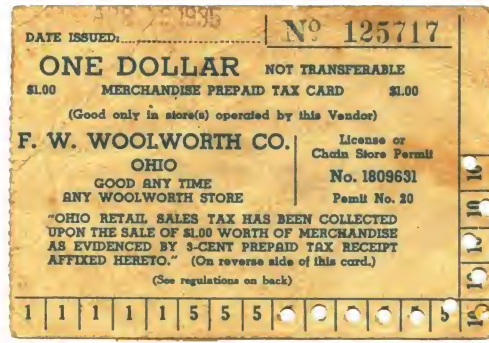
OH MPC-DEG(c)



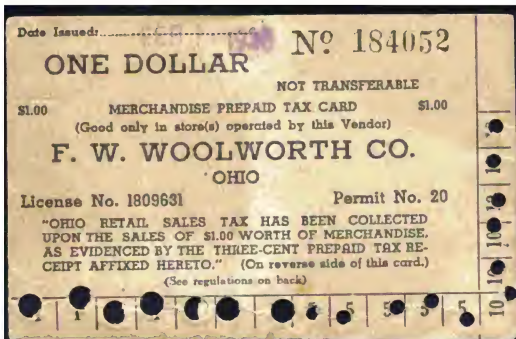
OH MPC-FHP(c)



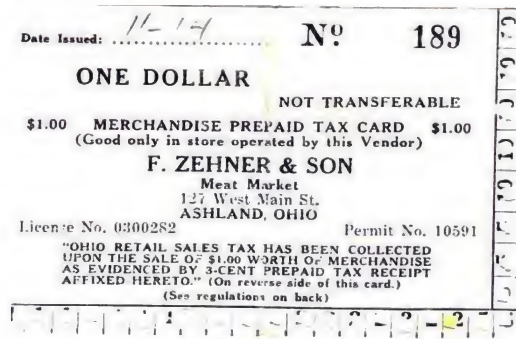
OH MPC-FCC(c)



OH MPC-FWW1(c)



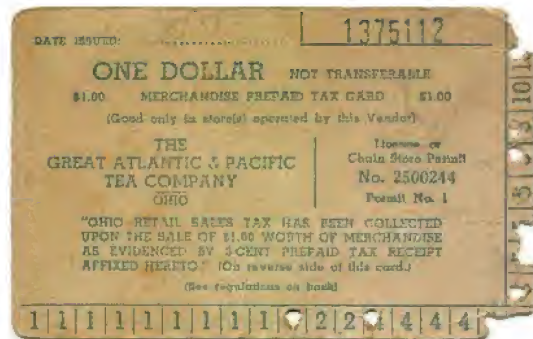
OH MPC-FWW2(c)



OH MPC-FZS(c)



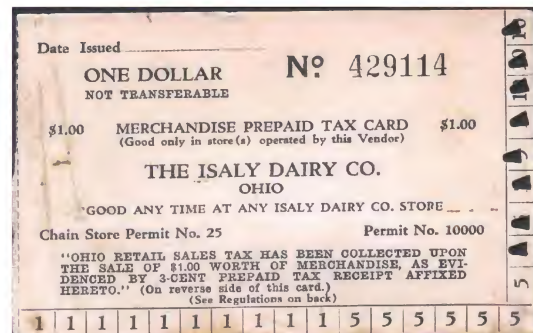
OH MPC-GCM(c)



OH MPC-GAP1(c)



OH MPC-GAP2(c)



OH MPC-IDC(c)

Date Issued: 10/7/35 N^o 421

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in store(s) operated by this Vendor)

J. P. KREITZER
PIKE STREET
SPRING VALLEY, O.

License No. 2900075 Permit No. 15761

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 2 2 2 2 2 5 5

OH MPC-JPK(c)

Date Issued: 10/7/35 N^o 182

J. P. KREITZER
PIKE STREET
SPRING VALLEY, O.

License No. 2900075
Permit No. 15761

OH MPC-JPK(v)

DATE ISSUED: 4-27 A N^o 20672

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in store(s) operated by this Vendor)

THE KROGER GROCERY & BAKING CO.
OHIO

License or Chain Store Permit No. 3106712 Permit No. 19

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 2 2 2 2 2 5 5

OH MPC-KRO2(c)

DATE ISSUED: 6-18-36 N^o 49

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in store(s) operated by this Vendor)

May Hardware Co.
CALEDONIA, OHIO

License or Chain Store Permit No. 5100196 Permit No. 4687

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 5 5 5 5 5 5 5

OH MPC-MAY(c)

Date Issued: 7-8-35 N^o 788

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in store(s) operated by this Vendor)

Meadowbrook Market
3472 W. 25th Street
Cleveland, O.

License or Chain Store Permit No. 1801977 Permit No. 1385

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 5 5 5 5 5 5 5

OH MPC-MEA(c)

Date Issued: 8-22-35 N^o 292

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in store (s) operated by this Vendor)

M. E. BARNET
MAIN AND FRANKLIN
BELLBROOK, OHIO

License No. 2900130 Permit No. 14489

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 5 5 5 5 5 5 5

OH MPC-MEB(c)

Date Issued: 5/6/35 N^o 44573

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in store(s) operated by this Vendor)

OLE'S MARKET
25 SO. PHELPS STREET
YOUNGSTOWN, OHIO

License No. 5001576 Permit No. 5287

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 5 5 5 5 5 5 5

OH MPC-OLE(c)

Date Issued: 5/6/35 N^o 0419

ONE DOLLAR NOT TRANSFERABLE

\$1.00 MERCHANDISE PREPAID TAX CARD \$1.00
(Good only in stores operated by this Vendor)

PALMER'S MARKET
3509 Madison Avenue
Cleveland, Ohio

License or Chain Store Permit No. 1806551 Permit No. 2521

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

1 1 1 1 1 1 1 1 1 1 5 5 5 5 5 5 5

OH MPC-PAL2(c)



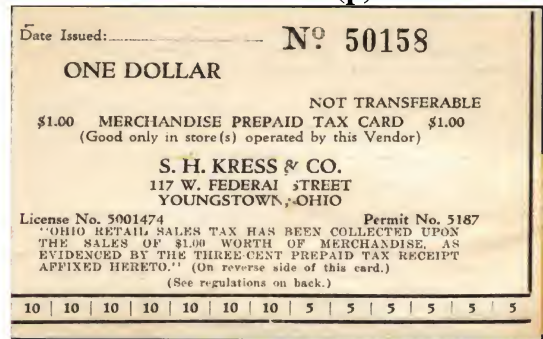
OH MPC-PEM(c)



OH MPC-PHM2(p)



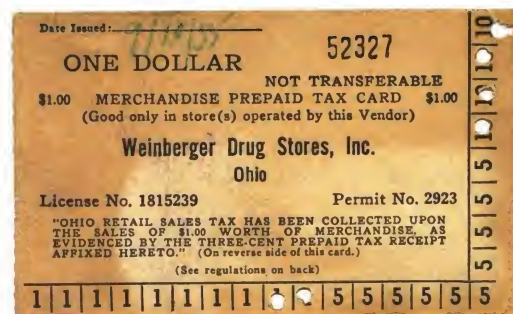
OH MPC-ROC(c)



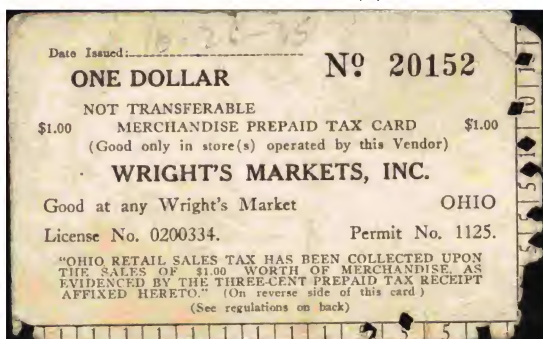
OH MPC-SHK(c)



OH MPC-SSK(c)



OH MPC-WDS(c)



OH MPC-WRM(c)



OH MPC-WTG(c)

Varieties of MPCs

Although there are known differences on some types with slight color printing variations, reverse printing differences that include both text and capitalization, number or serial number sequencing disparities, and slight obverse text variation, such as letters being capitalized or without capitalization, plus some with reverse printer logo bugs - these differences are generally so small, and are of such minor importance in this particular area of collecting that they have not been listed. For all intents and purposes anyone who pursues these MPCs is extremely satisfied with getting any example of any one that becomes available, and since there are no known examples of the same merchant producing multiples of any of these deviations, it makes little sense to subdivide these into different types, or different varieties. Because these differences are not found from the SAME MERCHANT, we have not recorded those negligible disparities.

State Issued Punch Cards (SPC & TPC)

The SPCs and TPCs can be collected very simply, or you could fill a large album with them and never have a single duplicate. To begin, it must be noted that the difference between an SPC and TPC is as follows:

SPC - State Issued Punch Card, **regular** issues.

TPC - State Issued Punch Cards, **transitional** or **special request** issues.

There are only 7 TYPES of these punch cards known, plus three additional scarce issues that have punch marks through the cards themselves, 2 of which are specimen types. Additionally, two of these types have varieties that are significant enough to be categorized as such. We will begin with the most basic information, and work toward the more complex issues. If you follow this explanation to its conclusion you will be able to decide for yourself just how involved you wish to become with obtaining and collecting these SPCs.

IDENTIFYING SPCs BY TYPE AND VARIETY

Type	Paper Color	Punch Spots	Printer/Dates Printed	Control Letters	Serial Numbers
SPC1A	BUFF	30	Columbian Bank Note Company / 1936	Black A-Z, AA-DD	Very Dark Blue to Medium Blue
The serial numbers will vary in color from extremely dark blue to medium light blue. See below for additional details.					
SPC1B	“	“	“	Red A-M, AA-DD	Red
The serial numbers will vary in color from a dark orange to a very dark red near the end of the series. See below for additional details.					
SSM1	“	“	CBNC Specimen	NONE	NONE
SPC2	“	18	“/1937-39	Dark Green N-Z, NN-ZZ, AAA-HHH	Dark Green
The control letter and serial numbers will vary in color from a medium green to a nearly blue green. See below for details.					
SSM2	“	“	CBNC Specimen	NONE	NONE
TPC1	“	“	1939	Black, only C Known	Black
SPC3A	ORANGE	“	“/1939-47	Black A-L, AA-CC	Black
SPC3B	“	“	“	Red A-Z, LL	Red
The control letters and serial numbers will vary from light red to nearly burgundy red. See below for additional details.					
TPC2	“	30	“	Red B	Red
SPC4	“	18	Reserve Lithograph Company/1939-47	NONE	4 Letters + 4 Numbers
SPC5	“	“	American Bank Note Company/1939-47	Black A, AA	Black
OVP1 OVERPRINT	“	“	“	Black, Only A Known	Black

Speedy Identification of SPCs and TPCs

There are 3 key factors in identification of the State Issued (SPC & TPC) Punch Cards:

Cardboard Stock Color.

Number of punch spaces.

Type, color, and location of Serial Numbers and/or Control Letters.

Type & Variety	Cardboard Color	Punch Spaces	
<u>SPC1A</u> Control Letter: Serial:	Buff Black Very Dark Blue - Blue	30	
<u>SPC1B</u> Control Letter: Serial:	Buff Red Red	30	
<u>SPC2</u> Control Letter: Serial:	Buff Green Green	18	
<u>TPC1</u> Control Letter: Serial:	Buff Black Black	18	
<u>SPC3A</u> Control Letter: Serial:	Orange Black Black	18	
<u>SPC3B</u> Control Letter: Serial:	Orange Red Red	18	
<u>TPC2</u> Control Letter: Serial:	Orange Red Red	30	
<u>SPC4</u> Control Letter: Serial:	Orange NONE Black - 4 letters + 4 #'s	18	
<u>SPC5</u> Control Letter: Serial:	Orange Black Black	18	

DETAILS OF STATE AND TRANSITIONAL PUNCH CARD ISSUES

GRAY OR BUFF COLORED CARDS

REVENUES FROM THE OHIO SALES TAX DURING 1936 WILL BE USED AS FOLLOWS:-		
FOR SCHOOLS	\$24,748,500	45.00%
" LOCAL GOVERNMENT	16,499,000	30.00%
" POOR RELIEF	10,000,000	18.18%
" VENDORS' AND TREASURERS' DISCOUNTS	1,925,000	3.50%
" ADMINISTRATION	1,827,500	3.32%
ESTIMATED COLLECTION	55,000,000	100.00%



There are only three types of State Issued Punch Cards that are of the lighter gray or buff color cardboard, all of which were produced by the Columbian Bank Note Company. For the two *regularly issued* types, the major difference is the number of punch spaces around the bottom and right edge. On the first type, the SPC1, there are 30 punch spots. On the second type, the SPC2, there are only 18 punch spots. Both of these types have an identical reverse. The cards themselves all carry small map watermarks of the state of Ohio.

Common Reverse on the SPC1 and SPC2

The first issued Buff SPC has 30 punch marks, and is the only one in Buff cardboard with that number of spaces.

There are two different varieties recognized of this first SPC. The determination of the variety is made by examination of the Color of the Control Letter and Serial number found at the top center of the card.

The A variety - **SPC1A** - has a **BLACK** control letter, but a **BLUE** serial number that ranges in color from extremely dark blue all the way to medium blue.



OH SPC1A-KRO

Past catalogues have listed serial numbers as being black, and have also commented that blue serial numbers were known, but the blue serial numbers were not recorded as a separate variety. **THIS IS ENTIRELY IN ERROR.**

Although many collectors have an extremely difficult time recognizing the slight difference between extremely dark blue, and black, there is **NO BLACK serial numbers** found on ANY buff colored SPC. Careful examination in NATURAL LIGHT will help you to see that even those cards which you may have previously catalogued as having black serial numbers are in fact very dark blue.

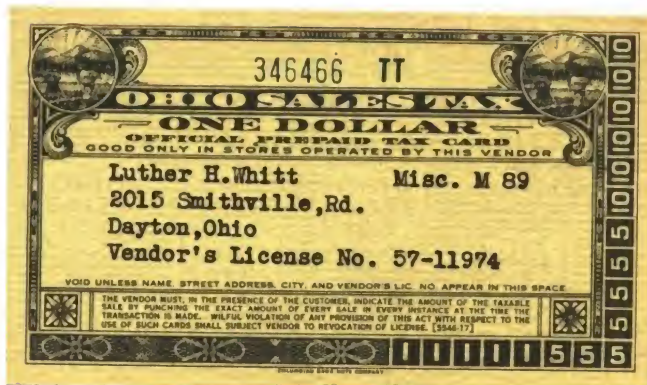
Since the control letters were printed in black, and the control letter is located just to the left of the serial number, it is easy to determine. A simple comparison of the control letter to the serial number will show that there is a marked contrast in the coloration of those two features and will aid the proper assessment of actual color.

Please keep in mind that the control letter was printed on the card at the same time that the rest of the black printing was done, while the serial number was added as a separate process. As the serial numbers were printed they became less dark and appeared to be thinner in nature as that printing process progressed. Although a wide range of blue colorations may be found on the serial numbers of the SPC1A, that differentiation was due to the printing process, not because of a difference in the ink used. Therefore, there is absolutely no reason to describe these lighter blue examples as a separate variety.

The SPC1A is considerably more difficult to find than the SPC1B, both in the number available and in the number of merchants we have thus far recorded who used them. However, they cannot be considered scarce simply because most of the known merchants we have recorded are readily available. With only a very few exceptions, those merchants who have been reported who used the SPC1A are quite common and almost all rank no higher than an honest R-3 or R-4.



OH SPC1B-+++



OH SPC2-LUT1

Although both the serial number and the control numbers were printed at the same time on the SPC2, there is disparity between the colors found on many of these, particularly on the triple letter control letters, which may appear to be nearly blue in color. Because these changes in color took place during the printing process, rather than being a change in the ink color used, these differences do not warrant additional variety segregation.

974980 EEE



OH TPC1

of Columbian Bank Note Company simply using up the last buff color stock of cardboard when the change came to a new design and a new color of cardboard in 1939. The card itself has been issued and used, so it is extremely doubtful that it was a pattern or specimen. It is also likely that there are more of these pieces extant that have simply not been identified. In fact, the owner of this piece, Robert Straker, who sent the item to me for certain identification and good photographs, was not even aware that he had something unusual until we began working on this project.

There is extremely light evidence of a merchant stamp in purple on the obverse, possibly from F. W. Woolworth, as well as an extremely light reverse stamp that appears to be in red from S. S. Kresge.

The second variety of the first type, the **SPC1B**, has both the control number and serial numbers in red, so it is very easy to identify. The control letters are found AFTER the serial number instead of before the serial number as is the case with the SPC1A.

The SPC1B is much, much more common than the SPC1A both in the number available, and for the known merchants who used them. In fact, the SPC1B is the most common of all state issued punch cards.

The **SPC2** is by far the easiest of all to identify, simply because it is the only SPC that used a green colored control letter and serial number. In general, the SPC2 is considerably more difficult to locate than either of the two SPC1 varieties. Some merchants within the SPC2 listings can be considered quite rare.

The example shown at left is from one of the earliest collectors and cataloguers of Ohio stamps and punch cards, and is of particular interest to many collectors because of that.

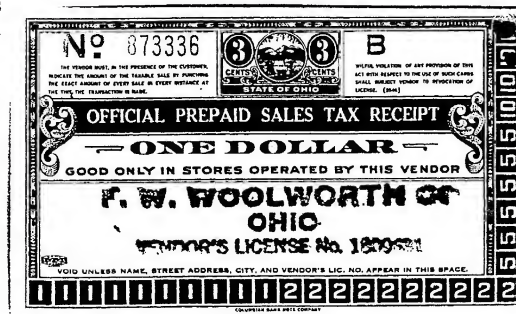
The last Buff colored cardboard card is somewhat of an anomaly simply because it is the only known state issued punch card that used the buff cardboard, but had the printing found on the SPC3. It is catalogued as the **OH TPC1**.

This third type known only from a single example is a TRANSITIONAL type that continued to use the buff cardboard, but used the printing found on the SPC3 (the first SPC that was normally produced on ORANGE cardboard).

It is likely that this unique piece was a result of Columbian Bank Note Company simply using up the last buff color stock of cardboard when the change came to a new design and a new color of cardboard in 1939. The card itself has been issued and used, so it is extremely doubtful that it was a pattern or specimen. It is also likely that there are more of these pieces extant that have simply not been identified. In fact, the owner of this piece, Robert Straker, who sent the item to me for certain identification and good photographs, was not even aware that he had something unusual until we began working on this project.

The red stamping on the back is in reverse, so it was probably ink picked up from another card that lay beneath it for some period of time. Most importantly, however, is that the card stock itself is quite certainly of the buff type, and NOT a faded orange specimen.

ORANGE COLORED CARDS



OH TPC2-FWW1



OH TPC2-MCC3

There are four major types of orange stock cardboard SPCs. Three of which were *commonly issued*, and one of which was probably only issued by special request. For the purposes of numbering consistency, the first card, which was probably a special request issue, and the only orange stock cardboard that contained 30 punch spaces, is listed as the **OH TPC2** (Ohio Transitional Punch Card 2).

The OH TPC2 is exactly the same as the SPC3B, except that it has 30 punch spaces, rather than 18. There are only two known examples of this type. It was first reported by Frank Binder (R-506) in issue number 119 of the ATTSN. During the production of this article, a second example, in the collection of Richard Shultz, was also discovered. Note that both of these known examples had a red control letter B, with a relatively slight differentiation in the serial number. The TPC2-FWW1 has a red serial number of 873336, while the TPC2-MCC3 also has a red serial number of 852722.

I believe that these cards, with the 30 punch spaces, were made available to merchants who specially requested them from the state so that they might be allowed to continue to use the cards with the smaller denominations. Although I have been unable to locate any hard facts that made this option a possibility, it is the best explanation for their existence. Considering that both of the two known merchants would have wanted smaller denominations present on their cards, it is the strongest supposition I can discern.

It is likely that if we ever discover any vendor receipts from the 1939 period, such an option did exist for a brief period of time. It is also obvious from the rarity of these extant examples that few merchants did opt for that alternative.



OH SPC3A-FWW1

The **SPC3**, which appears to be exactly the same as the TPC2 except for the number of punch spaces, is also known to have two distinct varieties, again based on the color of the control letters and serial numbers.

These are catalogued as the **SPC3A** with black control letters and serial numbers and the **SPC3B**, with red control letters and serial numbers. Unlike the SPC1, which had some color differentiation that caused some identification confusion, the SPC3A control letters are definitely black.

This first regularly produced orange cardboard stock SPC type is by far the most common of all of the orange cardboard types available. It should also be noted that the SPC3A with the black control letters and serial numbers is much scarcer than the SPC3B. Finding nice examples of the SPC3A is considerably more difficult than finding the SPC3B and it is my belief that the SPC3A was probably in use for a much briefer period of time.



OH SPC3B+++

The **SPC4** is the first of the Ohio punch cards that was not produced by the Columbian Bank Note Company, and credit for its production is given to the Reserve Lithograph Company, although no such printer imprint exists on these cards. In fact, the **SPC4** is the **ONLY** SPC produced that did not have a printer's imprint. Because of the serial number comparison to the receipts and the serial numbers found on this card type, there can be little doubt that Reserve produced this issue.



OH SPC4-MCC2

Although it is believed that this card was produced for some 8 years, it is a much more difficult task to find any **SPC4**, in comparison to the **SPC3**. The distinction in determining this type is found at the top left corner. The **SPC3** used a **Nº**, followed by a serial number, with a control letter on the top right side. The **SPC4**, however, has no control letter at all on the top right side, and uses a combination of 4 letters followed by 4 numbers on the top left.



OH SPC5-FWW1

produced at the very end of the punch card system for a brief period of time.

Thus far we have recorded only nine merchants who used this type card for their business, and each of those were very large small value chain store retailers. We have yet to discover even a single example of a 'mom and pop' business that was still using these punch cards at the end of the SPC system, probably because the United States had changed so much in just a decade. In 1936, when the first SPCs were issued, there were plenty of folks who WERE very concerned about a partial cent. But by the time World War II had rolled in and passed into history, Ohio, like most states, was no longer as frugal.

The **SPC3B** is by far the most common single variety found for any orange colored cardboard stock state punch card.

Additionally, the number of merchants we have discovered for this variety is quite extensive already, although it is certain that many more will become known. It is interesting to note that this variety is almost always found in original customer batches when they are unearthed, regardless of the other types or varieties that might be contained within such finds.

The **SPC5** was the only type produced by the American Bank Note Company. As a type, it is the most difficult of all of the SPCs to locate. Identifying this type is relatively easy, since it is the only card issued with the ABNC imprint, and the control letter / serial number combination found at the top left corner of the card is also unique. The control letter is always A or AA, followed by a serial number, all of which are in black. Note also that the AA control letter on the **SPC5** is one of the most difficult of all

combinations to discover, and was most likely

Collecting SPCs by Control Letters

There are perhaps only a handful of collectors who seek out each of the SPC types according to their Control Letter, rather than by the Merchant presented on the card. It must be mentioned that in the past collecting by Control Letter was much more prevalent, and some of the letters for certain types have gained some fame as being particularly difficult to obtain. However, additional information on which Control Letters are actually less common, which are in fact difficult, and which are the most highly sought after has not been made readily available and is still a matter of personal supposition, rather than hard facts. The vast majority of those who collect by Control Letter are those who have carried their collecting interest over from Revenues, rather than from Sales Tax Tokens.

Although Revenue collectors almost always begin their interests from a philatelic perspective, and sales tax token collectors have a nearly exclusive introduction to the hobby from numismatic beginnings, both genres have adopted the Ohio Punch Cards (and stamps) as part of their pursuit. We can only hope that this single area of overlapping interest between these two fields will expand so that the knowledge prevalent in one can be of value to the other.

The most basic information on Control Letter collecting is provided below. Although there are probably collectors who have made the search for Control Letters within types a passion and who could shed further light on this listing, I have yet to encounter one personally, and have made my best estimations based on the information available.

Note, that the estimations of difficulty in finding certain letters are based strictly on availability within the series and do not apply to the type difficulty itself. In other words, the S5 is certainly the most difficult of all of the SPCs to find as a TYPE, with the AA Control letters more difficult than the A to find.

SPC TYPE	CONTROL LETTERS	LETTER COLOR	DIFFICULTY TO LOCATE
SPC1A	A-G, I-N, P, R-V, X-Z	Black	Common
“”	H, O, Q, W	“”	Less Common
“”	AA, BB, DD	“”	Common
“”	CC	“”	Less Common
SPC1B	A-M	Red	Most Common Buff of All
“”	AA-CC	“”	Common
“”	DD	“”	Less Common
SPC2	N, O, Q-Z	Green	Common
“”	P	“”	Less Common
“”	NN, PP, RR-TT, VV-ZZ	“”	Less Common
“”	OO, QQ, UU	“”	Slightly Scarce
“”	AAA-GGG	“”	Slightly Less Common
“”	HHH	“”	Scarce
SPC3A	A-L	Black	Slightly Less Common
“”	AA-CC	“”	Slightly Less Common
SPC3B	A-Z	Red	Most Common Orange of All
“”	LL	“”	Less Common
SPC4	NONE	NONE	Not Applicable
SPC5	A	Black	Most Common for scarce type.
“	AA	“”	Very Scarce

A Checklist of Known Merchants on State Issued Punch Cards

It is likely that there are many hundreds, if not thousands, of Specific Merchant SPCs that are not listed below. Without a place to begin however, we may never know the true extent of the possibilities within this series.

For those of you who wish to make your mark by reporting new finds, this is probably one of the very best places to search. Since this is the first and only such listing to have ever been published, it must be considered no more than a starting point; with rarity ratings reported being my best guesses based on the twenty-five years I've been collecting these, the many portfolios of them that were made available to me for examination from other collectors and 13 years of carefully recorded sales from eBay.

Also, please note that although there are some instances where I am only aware of one example of a particular merchant on a given type or variety of SPC, I have opted not to use the rarity of R-10, simply because it is extremely unlikely that only one example of any of these exist. Therefore, R-9 is the highest rating I have given to any card, even if I personally only know of one extant example.

The Merchant affixed identification is exactly as it appears on the cards. While there is sometimes only a very minor difference between one and another, all such instances of difference have been recorded. If there is one example listed with an NO. before the vendor's license number and a second with the symbol #, all such differences are recorded.

In all cases where there is a vendor's license number listed there are seven numbers. The first two numbers are thought to have been a designation for the area that the merchant sold in, or had a home office based in. It is also possible that those first two numbers designated an area supervised by an individual County Auditor. Thus far we have not been able to determine the exact match between those first two numbers and what area they signified. In some cases you will see those first 2 numbers followed by a hyphen, followed by the last 5 numbers. That is exactly how they are listed on the cards if that is the case.

	Card Type	Merchant Letters	Merchant	Affixed By	Color	Rarity
	SPC1A	+++	Blank Un-Punched Example	BLANK	None	R8
			Sold eBay 021110-\$43.01, 070407-\$26.00.			
		FWW2	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE No. 1809631 //	Stamped	Red	R3
			Sold eBay 981212-\$8.06, 990414-\$10.00, 011112-\$9.99, 011201-\$4.44, 031016-\$12.75, 031101-\$16.00, 040404 - .99c (ragged), 040803-\$6.80, 040922-\$22.50(un-punched), 050319-\$6.05, 061203-\$8.00, 080414-\$12.75, 090912-\$10.50.			
		GAP1	THE GREAT ATLANTIC & PACIFIC TEA CO. / LICENSE No. 2500244 <space> OHIO //	Printed	Black	R4
			Sold eBay 971228-\$4.10, 010312-\$8.00, 020211-\$16.00, 030222-\$4.99 (ragged), 030711-\$9.09, 040402-\$11.00, 051216-\$9.99, 060213-\$15.55, 060302-\$12.10, 070408-\$9.00, 090419-\$12.00.			
		KRO1	The Kroger Grocery & Baking Company / Ohio / License No. 3106712 //	Printed	Black	R3
			Sold eBay 981012-\$11.50, 990912-\$9.05, 000216-\$35.10, 011016-\$8.00, 030122-\$7.99, 031202-\$14.04, 040113-\$18.00 (un-punched), 040211-\$21.77 (un-punched), 040220- \$19.05 (un-punched), 050403-\$1.99, 070816-\$11.50, 080311-\$9.99, 080402-\$11.88, 080928-\$14.60, 090313-\$11.15, 090502-\$17.75. This is by far the most common of all SPC1As.			
		LUT1	Luther H. Whitt <space> Misc. M 89 / 2015 Smithville Rd. / Dayton, Ohio / Vendors License No. 87-11974 //	Typed	Black	R6
			Sold eBay 990912-\$21.55 (un-punched), 991012-\$19.00 (un-punched), 030423-\$8.09 (un-punched), 060203-\$11.77 (un-punched).			
		PES1	Peoples Service Drug Stores, Inc. / Ohio / Vendors License Number 77-06831 //	Stamped	Black	R7
			Sold eBay 981216-\$22.10, 030204-\$18.55, 071010-\$12.66 (ragged).			
		SHK1	S. H. KRESS CO. / 117 W. Federal St., Youngstown, Ohio / License No.	Stamped	Green	R4

50-01474

Sold eBay 980316-\$15.00, 040203-\$6.05, 051110-\$9.99, 060627-\$12.29, 070308-\$14.44.

“ **SSK1** **S. S. KRESGE CO., OHIO /** Stamped **Black** **R3**
LICENSE NO. 2500289 //.

Sold eBay 031114- \$1.76, 040512-\$8.85, 070103-\$4.99, 070322-\$7.01, 070502 - \$5.99, 080309- \$12.88, 081024-\$4.99, 090316-\$3.35, 090512-\$5.00, 090707-\$7.75.

“ **SSK2** “ ” **Red** **R3**

Sold eBay -021016-\$3.35, 031114-\$2.10, 031118-\$7.33, 040302-\$4.99, 040516-\$12.01, 040828-\$8.05, 050314-\$7.10, 061225-\$12.50, 070308-\$4.45, 080116-\$6.00, 090412-\$3.22.

SPC1B **+++** **Blank Un-Punched Example** **BLANK** **None** **R7**

Sold eBay 031012-\$22.50, 070810-\$38.87.

“ **ADA1** **ADAM HOFFMAN CO. / 1024** Stamped **Black** **R9**
EUCLID AVE. <space>
CLEVELAND, OHIO / VENDOR'S
LICENSE No. 1807066 //.

No sales recorded. First reported by Scott Schaap.

“ **AWL1** **A. W. LEWMAN / BURGOON** Stamped **Black** **R9**
OHIO / LICENSE NO. 7200062 //.

No sales recorded. First reported by Ed Kettenbrink.

“ **BRF1** **Brandon F??? / 1994 W. High St. //** Written **Pencil** **NA**

No sales recorded.

CEN1 **THE CENTRAL STORE CO. /** Stamped **Reddish** **R8**
101-109 EAST FEDERAL ST. /
YOUNGSTOWN, O. 5000980 // **Purple**

Sold eBay 010427-\$22.23. First reported by Robert Straker.

“ **CHM1** **CHICAGO MARKET CO. OHIO /** Stamped **Red** **R9**
OHIO / License No. 50-01470 //.

No sales recorded.

“ **CIF1** **THE CITY ICE & FUEL CO. /** Stamped **Purple** **R9**
OHIO / Vendor's License No 2501408
//.

No sales recorded.

“ **FSB1** **FISCHER'S BAKERY / Bak 13 -** Stamped **Purple** **R7**
3021 COLERAIN AVE. / License
#3112927 - CINCINNATI, OHIO. //

Sold eBay 060318-\$21.00, 070903-\$18.55. First reported by Michael Florer.

“ **FWW1** **F. W. WOOLWORTH CO / OHIO** Stamped **Black** **R3**
/ VENDOR'S LICENSE No. 1809631
//.

17 recorded sales on eBay. Low / Average / High = \$0.99 / \$6.98 / \$19.25.

“ **FWW2** “” **Red** **R3**

Sold eBay 980316-\$2.99, 980411-\$1.99, 980714-\$5.50, 990415-\$8.85, 001027-\$4.65, 001104-\$5.55, 020310-\$9.05, 020702-\$12.00, 020901-\$4.50, 030220-\$4.99, 030602-\$17.11(un-punched), 040112-\$9.10, 061103-\$4.99, 070320-\$11.00, 071012-\$14.40, 080910-\$4.88, 090216-\$9.99, 091225-\$16.00, 100104-\$7.55.

“ **FWW3** “” **Purple** **R4**

Sold eBay 990316-\$9.99, 000113-\$3.55, 011124-\$11.50, 031016-\$12.99, 040114-\$8.00, 040810-\$5.55, 050903-\$8.67, 070202-\$11.50, 080203-\$8.00, 080420-\$15.75, 091128-\$4.10(ragged).

“ **GAL1** **THE GALLAHER DRUG CO /** Stamped **Black** **R8**
26028 N. PARK PL....? ----- 73 /
NEWARK, OHIO <space> 45-
00211 //.

Sold eBay 021214-\$26.50.

GAL2 **5705775 / Gallaher Drug Co. //** Written **Pencil** **NA**

No sales recorded. First reported by Robert Straker.

“ **GCM1** **G. C. MURPHY CO / IN OHIO** Stamped **Purple** **R5**
LIC. 6500223 //.

Sold eBay 980416-\$12.00, 040426-\$19.00, 071011-\$8.57, 080201-\$21.10, 081011-\$8.01, 091115-\$9.00, 091214-\$12.60.					
“	GHS1	GEO. H. SIMLDINGER / 1201 W. MAIN ST. / SPRINGFIELD, OHIO / LICENSE NO. 1201193 //	Stamped	Purple	R8
Sold eBay 031022-\$26.00. First reported by Robert Straker.					
“	GRD1	GRAY’S CUT RATE DRUG CO. / LICENSE No. 1815239 - OHIO //	Stamped	Black	R9
No sales recorded. First reported by Richard Schulz.					
“	GAP2	THE GREAT ATLANTIC & PACIFIC TEA CO. / OHIO <space> 4802882 //	Stamped	Red	R7
Sold eBay 041215 - \$22.50, 071003 - \$18.40, 090302 - \$6.88.					
“	HUC1	THE HUMPHREY COMPANY / OHIO <space> License No. 18-01760 //	Stamped	Black	R8
Sold eBay 011222-\$36.75. First reported by Robert Straker.					
“	IDC1	ISALY DAIRY STORE / 109 So. Main St., // MT. VERNON, OHIO / LICENSE NO. 4200218 CODE 19 //	Printed	Purple	R6
Sold eBay 980316-\$13.00, 991115-\$13.00, 010223-\$18.58, 041115-\$21.50, 051116-\$19.44, 080911-\$16.14, 081118-\$114.34.					
“	JOS1	The John Shillito Co. / Cincinnati, Ohio / Vendor License No. 3100121 <space> Permit No. 342 //	Printed	Black	R8
Sold eBay 991011 - \$18.05. First reported by Robert Straker.					
“	JSP1	THE J. SPANG BAKING COMPANY / 1556 EAST 24th ST. CLEVELAND, O. / VENDOR’S LICENSE # 1809088 //	Stamped	Black	R8
No sales recorded. First reported by Robert Straker.					
“	JSP2	THE J. SPANG BAKING COMPANY / 2701 BARBER AVENUE <space> CLEVELAND, O. / VENDOR’S LICENSE # 1809087 //	Stamped	Purple	R9
Private Sale to author 100224 - \$35.00, and first reported this article.					
“	LUT1	Luther H. Whitt <space> Misc. M 89 / 2015 Smithville, Rd. / Dayton, Ohio / Vendor’s License No. 57-11974 //	Typed	Black	R7
Sold on eBay 981023 - \$32.00, 040511 - \$26.11, 060214 - \$18.55.					
“	MCC2	McCRORY’S OHIO / Vendor’s License no 2600528 //	Stamped	Red	R5
Sold eBay 990402-\$3.55, 000318-\$11.50, 000703-\$16.00, 030419-\$10.01, 100210-\$13.40.					
“	MCC3	McCRORY’S OHIO / VENDOR’S LICENSE NO. 2500428 //	“	“	R5
Sold eBay 031016-\$8.00, 040112-\$4.56, 071222-\$9.50, 080906-\$14.01, 081012-\$9.00.					
“	MCL1	McLELLAN STORES CO. / 30 N. SANDUSKY ST., DELAWARE, O. / <vendor’s no. unreadable on all> //	Stamped	Black	R7
Sold eBay 031010-\$14.55, 040216-\$21.00, 040308-\$14.10, 070609-\$4.99.					
“	MON1	MONAT’S 5c-10c-25c-\$1.00 STORE / 3073 ½ -3075 MADISON ROAD / CINCINNATI, OHIO / Vendors License No. 3100266 //	Stamped	Red	R8
Sold eBay 070412-\$19.90.					
“	NSB1	NEISNER BROS. INC. / 5c TO \$1.00 STORE / Race & Opera Place -	Stamped	Red	R5

Cincinnati, Ohio / Lic. NO. 3123716 //

Sold eBay 021021-\$6.20, 021120-\$8.94, 030607-\$12.01, 030724-\$15.52, 040504-\$18.01, 051216-\$9.44, 060812-\$9.00, 090304-\$11.52.

“	NSB2	NEISNER BROTHERS / 4619 MAIN AVE. - NORWOOD, OHIO / LICENSE No. 3104534 //	“”	“”	R6
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Sold eBay 980316-\$16.00, 990204-\$17.75, 030309-\$21.00, 071010-\$6.98.

“	NSB3	NEISNER BROS. INC. / 5c TO \$1.00 STORE / OHIO / LIC. NO. 3123716 //	“”	“”	R5
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Sold eBay 990416-\$19.23, 040407-\$8.15, 040422-\$11.00, 050612-\$10.16, 070808-\$21.00 (un-punched), 081210-\$5.56, 090213-\$4.99 (ragged), 090703-\$15.11.

“	NSB4	NEISNER BROS. INC. / 5c TO \$1.00 STORE / Lic. No. 18-02250 <space> OHIO //	“”	“”	R6
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Sold eBay 990312-\$14.40, 031124-\$8.75, 040903-\$18.50, 050419-\$16.00.

“	OLE1	OLE'S MARKET / 20 W. BOARDMAN ST. / YOUNGSTOWN, O. 5001576 //	Stamped	Purple	R8
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First reported by Ed Kettenbrink. No sales recorded.

“	PES1	Peoples Service Drug Store, Inc. / OHIO / Vendor's License Number 77- 00831 //	Stamped	Black	R7
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Sold eBay 000528-\$13.19, 030911-\$28.50, 041127-\$18.10, 050316-\$9.85.

“	QUC1	<stamped> QUALITY CUT RATE / MARKET, INC. / BY / <in pencil> 8704 Hough //	Stamped / Pencil	Black / Pencil	R9
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No sales recorded. First reported by Ed Kettenbrink.

“	SHK1	S. H. KRESS CO. / 117 W. Federal St., Youngstown, Ohio / License No. 50-01474 //	Stamped	Green	R4
---	-------------	---	---------	-------	-----------

Sold eBay 980316-\$2.55, 980322-\$9.00, 980416-\$5.00, 980403-\$11.50, 980501-\$12.00, 980606-\$8.01, 980712-\$4.10, 990302-\$11.00, 000405-\$18.59 (un-punched), 051012-\$4.30, 060702-\$11.15, 070708-\$12.16, 070920-\$8.99, 071213-\$4.40(ragged), 080717-\$9.00, 081114-\$6.04 (un-punched), 090811-\$14.01.

“	SHK2	“”	“”	Blue	R5
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Sold eBay 991011-\$1.05, 991104-\$8.01, 000616-\$9.00, 010211-\$14.00, 030208-\$9.55, 040319-\$8.50, 050711-\$11.65, 060701-\$9.07, 0702

“	SPH1	SPRAUER & HUCK / 578 - 584 Xeina Avenue / License No. 57-10289 Dayton, Ohio //	Stamped	Red	R9
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No sales recorded.

“	SSK1	S. S. KRESGE CO., OHIO / LICENSE NO. 2500289 //	Stamped	Black	R3
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Sold eBay 971228-\$9.00, 980316-\$4.45, 980422-\$8.04, 980919-\$8.85, 990911-\$14.01, 991203-\$7.00, 000302-\$14.01, 000716-\$2.44 (ragged), 000924-\$11.55, 001010-\$4.99, 001106-\$12.10 (un-punched), 001122-\$16.00 (un-punched), 020108-\$22.00 (un-punched), 031108-\$7.78, 031216-\$9.01, 040212-\$10.00, 040308-\$6.55, 040703-\$11.65, 050201-\$8.10, 060711-\$4.07, 060802-\$12.00, 070108-\$11.33, 090412-\$9.99, 090706-\$12.00.

“	SSK2	“”	“”	Red	R4
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Sold eBay 971229-\$6.55, 980311-\$9.00, 980719-\$16.55 (un-punched), 991115-\$3.10 (ragged), 000405-\$7.50, 000712-\$9.00, 00714-\$9.99, 031220-\$6.50, 050222-\$8.01, 070316-\$4.99, 080811-\$17.50, 090304-\$7.01.

“	STD1	THE STANDARD DRUG CO / 408 W St CLAIR AV CH PER / CLEVELAND O DRUG 73 1012 //	Printed	Black	R9
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No sales recorded.

“	STM1	STAN'S FOOD MARKET / 3411 DENISON AVE. / Shadyside 2707 - WE DELIVER / LIC. #1851561 - CLEVELAND, O. //	Stamped	Red	R9
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First reported by Leo Schiiltz. Sold eBay 100222 - \$33.00.					
“	TIE1	TIEDTKE’S No. 4800066 / 403 Summit Street / Toledo, Ohio //.	Typed	Black	R8
Sold eBay 031122-\$17.80 (ragged).					
“	UHR1	THE UHRICHSVILLE ICE CO. / 329 N. Uhrich St., URICHSVILLE, OHIO / Vendor’s License No. 7900752 //.	Stamped	Blue	R9
No sales recorded. First reported by Hermann Ivester.					
“	WDG1	W. D. GEBHART / 1216 Epworth Avenue / Dayton, O <space> Lic. 5700420	Stamped	Purple	R9
No sales recorded.					
“	WTG4	W. T. GRANT COMPANY / OHIO / License No. 7601413 <space> Permit No. 2966 //.	Stamped	Black	R6
Sold eBay 031121 - \$16.50 (un-punched), 050213 (un-punched) - \$19.85, 051028 - \$8.55, 070310 - \$12.55 (ragged).					
	SPC2	+++ Blank Un-Punched Example	BLANK	None	R7
Sold eBay 991011-\$26.00, 030214-\$31.05, 050619-\$44.00.					
“	BEL1	Belmont 5 - 10C & / Variety Store / 725 Watervliet Av. / Dayton, Ohio / 89-5702054 <# written in pen> //.	Stamped	Black	R8
Sold eBay 031230-\$31.65.					
“	BLE1	Bluebird Restaurant / 125 Court St 4701835 //.	Written	Pencil	NA
No sales recorded. First reported by Lawrence LeBel.					
“	CCS1	THE CARMEL CRISP SHOP / 119 West Center St. / License No. 5102890 Marion Ohio	Stamped	Black	R9
No sales recorded. First reported by James Bird.					
“	EVC1	Evergreen Café 67-02516 / Art Judson 217 S. Chestnut St. / Ravenna O. Res. 12 //.	Stamped	Black	R8
Sold eBay 010526-\$22.55. First reported by Russ Ward.					
“	FRC1	FRANK KOHNEN / 116 READING RD. / SHAPONVILLE / VENDOR LIC. 3122 //.	Stamped	Reddish Purple	R9
No sales recorded. First reported by Ed Kettenbrink.					
“	FRE1	012044153 Gro.71 7700317 / The Fred W. Albrecht Grocery Co. / Akron Ohio <space> CH. Permit 27 //.	Stamped	Black	R9
No sales recorded. First reported by Scott Schaap.					
“	FWW1	F. W. WOOLWORTH CO / OHIO / VENDOR’S LICENSE NO. 1809631 //.	Stamped	Black	R3
26 recorded sales on eBay. Low / Average / High = .99c / \$6.87 / \$19.12.					
“	FWW2	“”	“”	Red	R3
31 recorded sales on eBay. Low / Average / High = \$2.15 / \$7.81 / \$14.00.					
“	FWW3	“”	“”	Purple	R4
16 recorded sales on eBay. Low / Average / High = \$1.05 / \$7.02 / \$21.55.					
“	FWW4	“”	“”	Green	R4
14 recorded sales on eBay. Low / Average / High = \$2.10 / \$9.17 / \$28.50 (un-punched).					
“	FWW5	F. W. WOOLWORTH CO. / OHIO / VENDOR’S LICENSE No. 3103841 //.	“”	Red	R5
“	HLG4	H. L. GREEN / OHIO / License No 5702361 //.	Stamped	Red	R5

Sold eBay 011210-\$8.80, 020811-\$14.65, 021211-\$19.25, 030216-\$21.00 (one punch only), 030308-\$9.15, 050927-\$16.10, 070302-\$19.92, 080416-\$6.78 (ragged).

“	JJN1	1st Stamp to Left: J. J. NEWBERRY CO. / Ohio / Chain Store Permit / No. 1807239 // - 2nd Stamp to Right: 391 <in circle> LIMA, OHIO //.	Stamped Stamped	Red Red	R7
Sold eBay 011214-\$21.55, 050216-\$19.00, 071110-\$9.50.					
“	JJN2	“”	Stamped	Purple	R8
No sales recorded.					
“	LES1	Lester and Wilma Weiner / 8602227 //.	Typed	Black	R9
No sales recorded. First reported by Hermann Ivester.					
“	LUT1	Luther H. Whitt <space>Misc. M 89 / 2015 Smithville Rd. / Dayton, Ohio / Vendors License No. 57-11974 //.	“”	“”	R7
Sold eBay 020910-\$32.50, 040116 - \$19.00, 080311 - \$26.10.					
“	LUT2	Luther H. Whitt <space>Misc. M 89 / 271 Lexington Ave. / Dayton, Ohio / No. 87-11974 //.	Typed	Black	R8
Sold eBay 991209-\$27.77, 030222-\$26.06, 071108-\$14.40.					
“	MCC2	McCRORY'S OHIO / Vendor's License no 2600528 //.	Stamped	Red	R5
Sold eBay 981011-\$16.10 (un-punched), 990304-\$9.99, 020314-\$18.87, 041123-\$14.00, 060521-\$18.85, 070803-\$6.25 (ragged).					
“	MOR1	MORRIS 5 and 10c to \$1.00 STORES, INC. / License No. 1100230 <space> OHIO //.	Stamped	Black	R7
Sold eBay 971229-\$18.55, 041116-\$9.10, 060703-\$24.47. First reported by Michael Florer.					
“	NSB1	NEISNER BROS. INC. / 5c TO \$1.00 STORE / Race & Opera Place - Cincinnati, Ohio / Lic. NO. 3123716 //.	Stamped	Red	R5
Sold eBay 980316-\$11.50, 030119-\$14.05, 050619-\$14.45, 061012-\$22.11 (un-punched), 070910-\$7.89, 080813-\$11.44, 100201 - \$18.00.					
“	NSB2	NEISNER BROTHERS / 4619 MAIN AVE. - NORWOOD, OHIO / LICENSE No. 3104534 //.	“”	“”	R6
Sold eBay 031211-\$9.99, 040106-\$12.10, 040119-\$22.10, 061120-\$15.55, 070212-\$8.80.					
“	NSB3	NEISNER BROS. INC, / 5c TO \$1.00 STORE / OHIO / LIC. NO. 3123716 //.	“”	“”	R5
Sold eBay 0112160-\$9.01, 031212-\$21.65 (un-punched), 041104-\$13.60, 041122-\$15.11, 050911-\$22.65, 080326-\$11.42.					
“	SCT1	Scott Store 139 / 16940 LORAIN AVENUE / CLEVELAND, OHIO //.	Stamped	Black	R6
Sold eBay 000213 - \$18.40, 020216 - \$19.55, 040202 - \$23.60, 040209 - \$16.00, 0402,16 - \$9.40, 061211 - \$22.45.					
“	SCT2	“”	“”	Red	R7
Sold eBay 990212-\$22.10, 031212-\$18.80 (un-punched), 071013-\$18.18. First reported by Robert Straker.					
“	SHK2	S. H. KRESS CO. / 117 W. Federal St. Youngstown, Ohio / License No. 50-01474 //.	Stamped	Blue	R7
Sold eBay 981012 - \$16.00, 040316 (un-punched) - \$12.55, 081103 - \$22.10.					
“	SSK1	S. S. KRESGE CO., OHIO / LICENSE NO. 2500289 //.	Stamped	Black	R3
28 recorded sales on eBay. Low / Average / High = \$1.35 / \$7.70 / \$14.42.					
“	SSK2	“”	“”	Red	R3
31 recorded sales on eBay. Low / Average / High = \$2.99 / \$8.02 / \$19.11.					
“	SSK3	“”	“”	Blue	R4
11 recorded sales on eBay. Low / Average / High = .99c / \$6.87 / \$12.22.					

“	THR1	Thompson's <large fancy script> / RESTAURANTS / OHIO / <following extremely small> VENDOR'S LICENSE NO. 3103553 //.	Printed	Black	R8
No sales recorded. First reported by Richard Schulz.					
“	WTG1	W. T. GRANT COMPANY / OHIO / Licence No. 7601414 //.	Stamped	Black	R4
Note that the above misspelling for Licence is actually on the card, not an error here. Sold eBay 011010-\$15.50, 030221-\$13.44, 040617-\$8.80, 060114-\$21.55, 070922-\$18.01.					
	WTG3	W. T. GRANT COMPANY / OHIO / LICENSE No. 41-00819 //.	“”	Bluish Black	R7
Sold eBay 021216-\$8.10, 040310-\$14.07, 040408-\$9.95. First reported by Richard Schulz.					
SPC- TR-1	+++	Blank Un-Punched Example	BLANK	None	UNK.
“	FWW1	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE NO. 1809631 //.	Stamped	Black	R10
“	MCC2	McCRORY'S OHIO / Vendor's License no 2600528 //.	Stamped	Red	R10
First reported this article and photographs courtesy of Richard Schulz					
SPC3A	+++	Blank Un-Punched Example	BLANK	None	R8
Sold eBay 031016-\$78.85.					
“	FWW1	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE NO. 1809631 //.	Stamped	Black	R4
18 recorded sales on eBay. Low / Average / High = \$3.60 / \$6.81 / \$14.04.					
“	FWW2	“”	“”	Red	R4
15 recorded sales on eBay. Low / Average / High = \$2.00 / \$6.10 / \$12.02.					
“	JJN3	J. J. NEWBERRY CO. / 12307 SUPERIOR AVE. / Lic. No. 1878465 //.	Stamped	Black	R5
Sold eBay 000313-\$14.00, 000506-\$8.83, 071104-\$19.10 (un-punched), 080816-\$14.80, 090814-\$18.55.					
“	JJN4	J. J. NEWBERRY CO. / 4525-29 MAIN AVE. <space> ASHTABULA , OHIO / VENDOR'S LICENSE No. 0?00978 //.	Stamped	Red	R8
Sold eBay 021021 - \$18.55. First reported by Ed Kettenbrink.					
“	KEN1	KENNEDY 5 - \$1.00 / 6566 MONTGOMERY RD. / VENDOR'S LICENSE No. 3129903 CINCINNATI, O //.	Stamped	Black	R8
No sales recorded. First reported by Ed Kettenbrink.					
“	MAR1	THE MARSHALL DRUG CO. / MAIN OFFICE / W. 9 th and LAKESIDE, Cleveland, Ohio / License No. 1800341 <space> Permit No. 6 //.	Stamped	Black	R9
No sales recorded. First reported by Ed Kettenbrink.					
“	NSB1	NEISNER BROS. INC. / 5c TO \$1.00 STORE / Race & Opera Place - Cincinnati , Ohio / Lic. NO. 3123716 //.	Stamped	Red	R6
Sold eBay 991012-\$6.04, 030211-\$21.00, 050519-\$9.99, 070923-\$8.01.					
“	SHK2	S. H. KRESS CO. / 117 W. Federal St. Youngstown, Ohio / License No. 50-01474 //.	Stamped	Dark Blue	R6
Sold eBay 000415 - \$19.50, 021116 - \$22.00 (un-punched), 070303 - \$11.57 (ragged).					
“	SSK1	S. S. KRESGE CO., OHIO / LICENSE NO. 2500289 //.	Stamped	Black	R4
13 recorded sales on eBay. Low / Average / High= .99c / \$4.55 / \$8.10.					
“	SSK2	“”	“”	Red	R4

16 recorded sales on eBay. Low / Average / High = \$2.15 / \$6.78 / \$19.00 (un-punched).	“	WTG1	W. T. GRANT COMPANY / OHIO / Licence No. 7601414 //	Stamped	Black	R5
9 recorded sales on eBay. Low / Average / High = \$4.60 / \$8.15 / \$21.50.		WTG2	W. T. GRANT COMPANY / OHIO / Licence No. 7601413 //	“”	“”	R5
10 recorded sales on eBay: Low / Average / High = \$2.05 / \$7.22 / \$14.41.		SPC3B	+++ Blank Un-Punched Example	BLANK	None	R7
Sold eBay 100117 - \$41.00.	“	CLE1	<fancy script> Cleveland Graphite Bronze Cafeteria / 16800 St. Clair Ave. <unreadable> //	Stamped	Black	R9
No sales recorded. First and only one reported by Robert Straker.	“	FWW1	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE NO. 1809631 //	Stamped	Black	R3
22 recorded sales on eBay. Low / Average / High = \$2.99 / \$6.16 / \$12.50.	“	FWW2	“”	“”	Red	R3
20 recorded sales on eBay: Low / Average / High = \$3.50 / \$8.04 / \$16.00.	“	FWW3	“”	“”	Purple	R4
9 recorded sales on eBay: Low / Average / High = \$1.95 / \$7.40 / \$21.63.	“	FWW6	F. W. WOOLWORTH CO. / OHIO / VENDOR'S LICENSE NO. 1800621 //	“”	Red	R7
Probably a stamp error. Sold eBay 020215-\$6.10, 081204-\$9.50, 090423-\$5.74.	“	GCW2	G. C. MURPHY CO. / IN OHIO LIC 1900537 //	Stamped	Black	R6
Sold eBay 031011 - \$14.45, 050203 - \$18.90, 080815 - \$22.50, 091124 - \$9.55 (ragged).	“	GCW3	G. C. MURPHY CO. / IN OHIO LIC. 5002308 //	“	Purple	R7
Sold eBay 011210 - \$18.86, 050420 - \$12.00, 070304 - \$8.19.	“	HLG1	H. L. GREEN CO., INC. / 220 HIGH ST. : HAMILTON. / LICENSE No. 0963771 VA //	Stamped	Black	R6
Sold eBay 031010-\$4.40, 040316-\$9.99, 040803-\$14.77, 050606-\$19.08, 070322-\$21.40, 080216-\$12.44.	“	HLG2	H. L. GREEN CO., INC. / 220 HIGH ST. - HAMILTON, OHIO / LICENSE NO. 0963771 VA 72 //	“”	“”	R8
No sales recorded. First reported by Richard Schulz.	“	HLG3	H. L. GREEN COMPANY / OHIO / Vendor's License No. 25-01858 //	“”	Red	R5
Sold eBay 980416-\$22.10, 990314-\$12.44, 010212-\$28.50, 020219-\$20.00, 020228-\$32.11, 040615-\$9.15, 040812-\$11.11, 070308-\$16.44, 080821-\$9.08.	“	HLG4	H. L. GREEN / OHIO / License No 5702361 //	“”	“”	R5
Sold eBay 990614-\$8.80, 991012-\$14.04, 030710-\$14.99, 040601-\$26.75, 040928-\$14.60, 070102-\$18.85, 090802-\$11.00.	“	JJN2	1 st Stamp to Left: J. J. NEWBERRY CO. / Ohio / Chain Store Permit / No. 1807239 // - 2 nd Stamp to Right: 391 <in circle> LIMA, OHIO //	Stamped Stamped	Purple Purple	R8
No sales recorded.	“	JJN5	J. J. NEWBERRY CO. / OHIO / Chain Store Permit No. 1807239 //	Stamped	Red	R5
Sold eBay 990615-\$9.91, 031116-\$24.40, 031123-\$31.20, 040411-\$8.61, 040812-\$19.93, 050202-\$14.40, 071108-\$12.00, 080419-\$23.66, 090408-\$12.25.	“	JPC1	JUST PTG. & CARD SHOP / 10323 LORAIN AVENUE /	Stamped	Black	R9

CLEVELAND, O. 18 47572 //.					
No individual sales recorded.					
“	LUC1	LIC - 4390 / LUCILLE DRUGAN / State Office Bldg. / LUNCH COUNTER //.	Stamped	Black	R9
No sales recorded. First reported by Ed Kettenbrink.					
“	MCC1	McCRORY’S OHIO / VENDOR’S LICENSE NO. 2560470 //.	Stamped	Black	R4
10 recorded sales on eBay. Low / Average / High = \$4.37 / \$9.11 / \$26.50.					
“	MCC4	“”	“”	Red	R4
14 recorded sales on eBay. Low / Average / High = \$3.98 / \$8.90 / \$31.57.					
	MCC3	McCRORY’S OHIO / VENDOR’S LICENSE NO. 2500428 //.	“”	“”	R5
Only the numbers are different between the MCC2 & MCC3. Sold eBay 980316-\$9.01, 991114-\$15.00, 030415-\$8.75, 040219-\$4.50, 050113-\$16.07, 070710-\$21.00.					
	NSB5	NEISNER BROTHERS, INC. / 1920 W. 25 TH St. / LIC. No. 18-02250 CLEVELAND, O. //.	Stamped	Red	R6
Sold on eBay 021124 - \$21.22, 040312 - \$16.00.					
“	NSB6	NEISNER BROTHERS, INC. <space> 70-00570 / 51 NORTH MAIN STREET / MANSFIELD, OHIO <space> VAR. ST. 72 //.	“”	Red	R6
Sold eBay 021016-\$19.75, 021024-\$22.00, 051019-\$11.10, 070227-\$8.01 (ragged), 070526-\$21.60.					
“	NSB7	NEISNER BROTHERS, INC. / 5c TO \$1.00 Stores / Lic. No. 4701038 <space> OHIO //.	“”	“”	R6
Sold eBay 011016-\$18.00, 021022-\$8.50, 060911-\$3.67 (ragged), 080218-\$12.01.					
“	SCT1	Scott Store #16 / 254-266 S. Main St. / Akron, Ohio //.	Stamped	Red	R7
Sold eBay 091001-\$26.00, 091115-\$31.85.					
“	SCT2	Scott Store 189 / 16940 LORAIN AVENUE / CLEVELAND, OHIO //.	“”	“”	R7
Sold eBay 100103 - \$31.25.					
“	SSK1	S. S. KRESGE CO., OHIO / LICENSE NO. 2500289 //.	Stamped	Black	R3
21 recorded sales on eBay. Low / Average / High = \$3.44 / \$7.10 / \$18.00.					
“	SSK2	“”	“”	Red	R3
27 recorded sales on eBay. Low / Average / High = \$2.99 / \$6.85 / \$21.77.					
“	SSK3	“”	“”	Blue	R4
11 recorded sales on eBay. Low / Average / High = \$3.04 / \$7.70 / \$16.00.					
“	SSK4	“”	“”	Purple	R5
7 recorded sales on eBay. Low / Average / High = .99c / \$9.05 / \$21.35.					
“	SSK5	S. S. KRESGE CO. #2605 / 8409 CARNEGIE AVENUE / CLEVELAND OHIO //.	“”	Red	R6
Sold eBay 030211-\$16.00, 041210 - \$11.27, 050128 - \$8.40, 080302 - \$11.68.					
“	SSK6	<all in rectangular box> S. S. KRESGE CO. / 140 SO. WASHINGTON / TIFFIN, OHIO / LICENSE NO. 7400183 //.	“”	“”	R8
Sold eBay 051110 - \$23.50.					
“	WTG1	W. T. GRANT COMPANY / OHIO / Licence No. 7601414 //.	Stamped	Black	R4
Licence is incorrectly spelled on the card. Note the last two numbers are the only difference between WTG1 and WTG2. 13 Recorded sales on eBay. Low / Average / High = \$3.55 / \$9.90 / \$24.50.					
“	WTG2	W. T. GRANT COMPANY /	“”	“”	R5

OHIO / Licence No. 7601413 //

Licence is incorrectly spelled on the card. Note the last two numbers of the vendor's license are the only difference between WTG1 and WTG2. 6 Recorded sales on eBay. Low / Average / High = \$5.99 / \$11.10 / \$24.50.

WTG3	W. T. GRANT CO. //	“”	“”	R8
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Note that the above does not appear to have anything other than this single line without any additional information with regards to License number or location. First reported by Scott Schaap. No sales recorded.

SPC4	+++	Blank Un-Punched Example	BLANK	None	R7
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Sold eBay 031115 - \$28.90, 061102 - \$44.01.

“	DRA1	DRAKES HAMBURGER SHOP / 206 E. 5th ST <space> Cincinnati, Ohio / License No. 31-37001 //	Stamped	Black	R9
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No sales recorded. First reported by Ed Kettenbrink.

“	FWW1	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE NO. 1809631 //	Stamped	Black	R5
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9 recorded sales on eBay. Low / Average / High = \$3.99 / \$9.55 / \$21.00.

“	FWW2	“”	“”	Red	R4
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12 recorded sales on eBay. Low / Average / High = \$1.99 / \$7.67 / \$23.60.

“	FWW7	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE NO. 18-09635 022 //	“”	“”	R5
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8 recorded sales on eBay. Low / Average / High = \$4.50 / \$8.98 / \$17.72.

“	GCM4	G. C. MURPHY CO. / IN OHIO LIC. 5002206 //	Stamped	Black	R6
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Sold eBay 021129 - \$16.00, 041212 - \$7.88, 071007 - \$23.65.

“	KID1	THE KING DRUG CO. / OHIO <space> PERMIT CH 1077 //	Stamped	Black	R9
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No sales recorded. First reported by Michael Florer.

“	MAD1	MADISON 5-10-25c & \$1.00 STORE / 5908 MADISON ROAD, MADISONVILLE, CINCINNATI, O. / LICENSE No. 3125853 //	Stamped	Black	R8
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No sales recorded. First reported by Michael Florer.

“	MCC4	McCRORY'S OHIO / VENDOR'S LICENSE NO. 2560470 //	Stamped	Red	R5
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11 recorded sales on eBay. Low / Average / High = \$8.25 / \$11.60 / \$18.00

“	MCC5	“”	“”	Green	R7
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Sold eBay 041127 - \$16.75, 060211 - \$11.00.

“	MOR1	MORRIS 5 and 10c to \$1.00 STORES, INC. / License No. 1100230 <space> OHIO //	Stamped	Black	R6
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Sold eBay 990412 - \$18.50, 031216 - \$14.00, 070109 - \$32.50, 080328 - \$27.78.

“	SSK1	S. S. KRESGE CO., OHIO / LICENSE NO. 2500289 //	Stamped	Black	R4
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19 recorded sales on eBay. Low / Average / High = \$5.11 / \$9.10 / \$23.01.

“	SSK2	“”	“”	Red	R4
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23 recorded sales on eBay. Low / Average / High = \$4.99 / \$8.35 / \$16.50.

SPC5	+++	Blank Un-Punched Example	BLANK	None	R8
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No sales recorded. Only two seen in known collections.

“	FWW1	F. W. WOOLWORTH CO / OHIO / VENDOR'S LICENSE NO. 1809631 //	Stamped	Black	R5
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9 recorded sales on eBay. Low / Average / High = \$6.55 / \$11.50 / \$29.02.

“	FWW2	“”	“”	Red	R5
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11 recorded sales on eBay. Low / Average / High = \$7.10 / \$12.01 / \$31.05.

“	GCM1	G. C. MURPHY CO. / IN OHIO INC. 4600522 //	Stamped	Purple	R6
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7 recorded sales on eBay. Low / Average / High = \$8.88 / \$14.43 / \$26.50.

“	GCM2	G. C. MURPHY CO / in OHIO	Stamped	Black	R7
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<space> LIC 4600422 //.

No sales recorded. First reported by James Calvert.

“	JJN4	J. J. NEWBERRY CO. / 4525-29 MAIN AVE. <space> ASHTABULA , OHIO / VENDOR’S LICENSE No. 0?00978 //.	Stamped	“”	R8
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No sales recorded. First reported by Ed Kettenbrink.

“	JJN5	J. J. NEWBERRY CO. / OHIO / Chain Store Permit No. 1807239 //.	Stamped	Red	R6
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8 recorded sales on eBay. Low / Average / High = \$6.78 / \$11.49 / \$21.50.

“	JJN6	J.J. NEWBERRY CO / OHIO VAR 72 / LICENCE No.3107470	Stamped	Black	R7
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There are no known examples of the above counter stamp where the full name is readable. Sold eBay 050612-\$18.42.

“	MCC4	McCRORY’S OHIO / VENDOR’S LICENSE NO. 2560470 //.	Stamped	Red	R5
---	------	---	---------	-----	----

11 recorded sales on eBay. Low / Average / High = \$9.25 / \$12.60 / \$31.99.

“	MCC6	“”	“”	Blue	R6
---	------	----	----	------	----

6 recorded sales on eBay. Low / Average / High = \$8.43 / \$10.60 / \$19.99.

“	NSB2	NEISNER BROTHERS, INC / 51 NORTH MAIN STREET / MANSFIELD, Ohio //.	Stamped	Red	R6
---	------	---	---------	-----	----

7 recorded sales on eBay. Low / Average / High = \$4.99 / \$8.02 / \$15.00.

“	NSB6	NEISNER BROTHERS, INC. <space> 70-00570 / 51 NORTH MAIN STREET / MANSFIELD, OHIO <space> VAR. ST. 72 //.	“”	“”	R7
---	------	---	----	----	----

Sold eBay 031013 - \$4.99, 031108-\$14.10, 070802 - \$21.01.

“	NSB7	NEISNER BROS, INC. / 5c TO \$1.00 STORES / OHIO / LICENSE NUMBER 0400741 //.	Stamped	Red	R8
---	------	---	---------	-----	----

Sold eBay 051128 - \$16.75, 070221 - \$10.00.

“	PSD2	Peoples Service Drug Stores / OHIO / Vendor’s License Number 77- 00831 //.	Stamped	Black	R9
---	------	---	---------	-------	----

Sold eBay 051022 - \$36.41.

“	SCT3	Scott Store #14 / 8624 Euclid Avenue / Cleveland - Ohio //.	Stamped	Purple	R8
---	------	---	---------	--------	----

Sold eBay 070327 - \$22.55. First reported by Lawrence LeBel.

“	SSK1	S. S. KRESGE CO., OHIO / LICENSE NO. 2500289 //.	Stamped	Black	R5
---	------	--	---------	-------	----

12 recorded sales on eBay. Low / Average / High = \$8.99 / \$14.60 / \$43.56.

“	SSK2	“”	“”	Red	R5
---	------	----	----	-----	----

15 recorded sales on eBay. Low / Average / High = \$6.57 / \$11.59 / \$16.75.

“	SSK7	S. S. KRESGE CO. #205 / 2255 LEE ROAD / CLEVELAND HEIGHTS, OHIO // LICENSE 18- 79856 //.	“”	“”	R7
---	------	--	----	----	----


Sold eBay 990116 - \$11.27, 030423 - \$9.99, 051119 - \$23.66.

“	WTG2	W. T. GRANT CO. / OHIO / License No. 7601413 //.	Stamped	Purple	R7
---	------	--	---------	--------	----

Sold eBay 001012 - \$22.00, 070316 - \$18.55.

RESERVED SPACE ONLY


Spaces below for YOUR Unlisted Merchants


	Card Type	Merchant Letters	Merchant	Affixed By	Color	Rarity
	Example	???	A. W. LEWMAN / BURGOON OHIO / LICENSE NO. 7200062 //.	Stamped	=====	=====

If you have unlisted merchant imprints on any of your SPCs, please let us know. You will receive credit for all of your first finds, and all such new information will be presented in the next issue of the ATTSN which features a “New Finds and Related Memorabilia” article. Contact me at:

Monte C. Dean, 814 1st St. S.E., Rochester Mn. 55904 - or -
Moxking@aol.com (preferred contact method) - or - (507) 206-0956.

Checklist and Index of all Known Merchants for Ohio Sales Tax Punch Cards

	Letters	Merchant Name			
_____	ADA	Adam Hoffman, SPC	_____	BOS	Bolles 5 & \$1.00 Stores, MPC
_____	ARC	Arch Copsey, MPC	_____	BRF	Brandon F???, SPC
_____	AVM	Avenue Market Merch., MPC	_____	BRG	Brown's Grocery, MPC
_____	AWL	A. W. Lewman, MPC	_____	CCS	Carmel Crisp Shop, SPC
_____	BDS	Barker's Drug Store, MPC	_____	CEN	The Central Store, SPC
_____	BEL	Belmont 5 & 10c, SPC	_____	CFE	C. F. Eichel Meat Market, MPC
_____	BFS	Ben Franklin Store, MPC	_____	CHM	Chicago Market, SPC
_____	BIB	Big Bear Stores, MPC	_____	CIF	City Ice & Fuel, SPC
_____	BLE	Bluebird Restaurant, SPC	_____	CIM	City Markets, MPC
_____	BLP	Blumenthal Pharmacist, MPC	_____	CLE	Cleveland Graphite Bronze, SPC
			_____	CLF	Clover Farms, MPC
			_____	COM	Community Grocery & Meats, MPC

_____	DDS	Dairy Dell Stores, MPC	_____	MAY	May Hardware, MPC
_____	DEG	Dorsey's Grocery, MPC	_____	MCC	McCrory's, SPC
_____	DOS	D. O. Shaver, MPC	_____	MCL	McLellan, SPC
_____	DRA	Drakes Hamburger Shop, SPC	_____	MEA	Meadowbrook Market, MPC
_____	EVC	Evergreen Café, SPC	_____	MEB	M. E. Barnet, MPC
_____	FHP	Far Hills Pharmacy, MPC	_____	MON	Monat's, SPC
_____	FRC	Frank Kohnen, SPC	_____	MOR	Morris 5 & 10c, SPC
_____	FRE	Fred W. Albrecht, SPC	_____	NSB	Neisner Brothers, MPC, SPC
_____	FSB	Fisher's Bakery, SPC	_____	OLE	Ole's Market, MPC
_____	FWW	F. W. Woolworth, MPC, SPC	_____	PAL	Palmer's Market, MPC, NPC
_____	FZS	F. Zihner & Son, MPC	_____	PEM	People's Meat Market, MPC
_____	GAI	Galis Lunch, NPC	_____	PES	People's Service Drug, SPC
_____	GAL	Gallaher Drug, SPC	_____	PHM	Phil's Market, MPC, NPC
_____	GCM	G. C. Murphy, MPC, SPC	_____	QUC	Quality Cut Rate Market, SPC
_____	GHS	Geo. H. Simldinger, SPC	_____	ROC	Romig's Confectionery, MPC
_____	GRD	Gray's Cut Rate Drug, SPC	_____	SBS	Scott-Burr Stores, MPC
_____	GRP	Great Atlantic & P. T., MPC, SPC	_____	SCT	Scott Store, SPC
_____	HLG	H. L. Green, SPC	_____	SEV	Serv-Ice Delivery, NPC
_____	HUC	Humphrey Co., SPC	_____	SHK	S. H. Kress, MPC, SPC
_____	IDC	Isaly Dairy, MPC, SPC	_____	SPH	Sprauer & Huck, SPC
_____	JJN	J. J. Newberry, SPC	_____	SSK	S. S. Kresge, MPC, SPC
_____	JOS	John Shillito Co., SPC	_____	STD	Standard Drug, SPC
	Letters	Merchant Name	_____	STM	Stan's Food Market, SPC
_____	JPK	J. P. Kreitzer, MPC	_____	THR	Thompson's Restaurants, SPC
_____	JUP	Just Ptg. & Card, SPC	_____	TIE	Tiedtke's, SPC
_____	KEN	Kennedy 5 - \$1.00, SPC	_____	UHR	Uhrichsville Ice Co., SPC
_____	KID	King Drug, SPC	_____	WAG	Wagner Provision, MPC
_____	KRO	Kroger Grocery & B, NPC, MPC, SPC	_____	WDG	W. D. Gebhart, SPC
_____	LDC	Lane Drug Company, MPC	_____	WDS	Weinberger Drug, MPC
_____	LES	Lester & Wilma Weiner, SPC	_____	WHC	Wheel Co., MPC
_____	LUC	Lucille Drugan, SPC	_____	WRM	Wright's Market, MPC
_____	LUT	Luther H. Whitt, SPC	_____	WTG	W. T. Grant, MPC
_____	MAD	Madison 5-10-25c & \$1.00, SPC	_____	ZOS	Z. O. Scott, MPC
_____	MAR	Marshall Drug Co., SPC			
_____	JSP	J. Spang Baking, SPC			

A Note on the Importance of Condition

Although the MPCs and NPCs are so scarce or rare that few collectors will pass one up just because they have been punched, or are not in perfect condition, this is not true of even some of the scarcer SPCs. It has become obvious from the eBay sales recorded that collectors are interested in obtaining nicer examples, and will pay considerable premiums for un-punched or lightly punched examples of even the more common SPCs, while being quite stingy about their bids for even more infrequently seen merchants that are found on ragged, heavily punched, or soiled cards.

Additionally, it is NOT preferable for the stamped examples to have 'errors'. Those SPCs which have stamped merchants are much more highly sought if the stamp itself is clear and even, centered upright on the blank portion of the card, and completely legible. Upside down stamps, partial stamps, stamps that go above or below the blank section and place some of the stamping over the black printed areas, and stamps that are so light as to be barely visible are all less desirable. A well centered fully readable, heavy stamp is always preferable, and will attract more attention and better bids.

STATE ISSUED SPECIMENS

Anyone who is familiar with the Ohio stamps knows that the Columbian Bank Note Company is famous for the huge number of blocks, strips, errors, printers scrap, misprints, panels, and specimens which

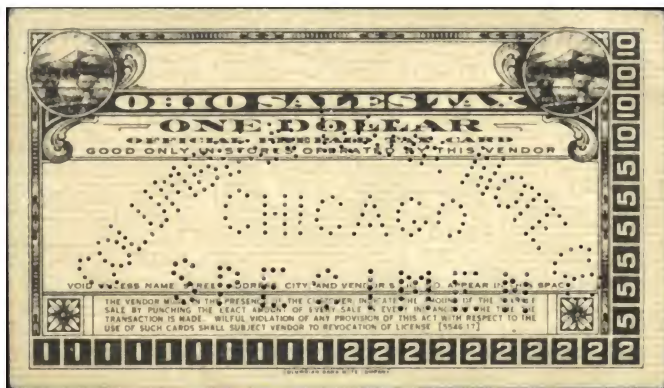
are still readily available to collectors today. Unlike any other printing company that produced Ohio sales tax stamps, CBNC retained vast hoards of these within their coffers, and very few of them are considered scarce or rare today because of those holdings.

Such is NOT the case for the two types of Specimen SPCs known. In both instances, there are very few extant examples. Those that do exist have almost all found homes in long term collections and very rarely appear on the market today.

Although CBNC is also known to have used two different punch mark cancellation styles on their stamps, none have ever been discovered on any of their SPCs. Additionally, it is not uncommon to find Ohio stamps from CBNC that have a red SPECIMEN overprint, but again, we have never seen this same overprint on any of the Ohio Sales Tax Punch Cards.

There is also a very rare over perforation known on the Ohio Retail Sales Tax Stamps that reads, "VOID / STATE AUDITOR", but no such voiding has ever been found on any SPC.

It is also likely that there still remain some specimen types that have not yet been reported. To date, we know of only two types, listed below:



OH SSM1

SSM1 - State Specimen Type 1

The first specimen over perforation has been found only on the 30 punch space SPC1. There are no control letters or serial numbers found on any of the over perforated cards. The reverse of the card is still printed, as normally found.

Photo Courtesy of Ed Kettenbrink.



OH SSM2

SSM2 - State Specimen Type 2

The second specimen type over perforation has only been discovered on the SPC2. Like the first specimen type, the reverse of the card is printed as it is normally found, and there are no control letters or serial numbers present.

OVER-PERFORATIONS ON STATE ISSUED PUNCH CARDS

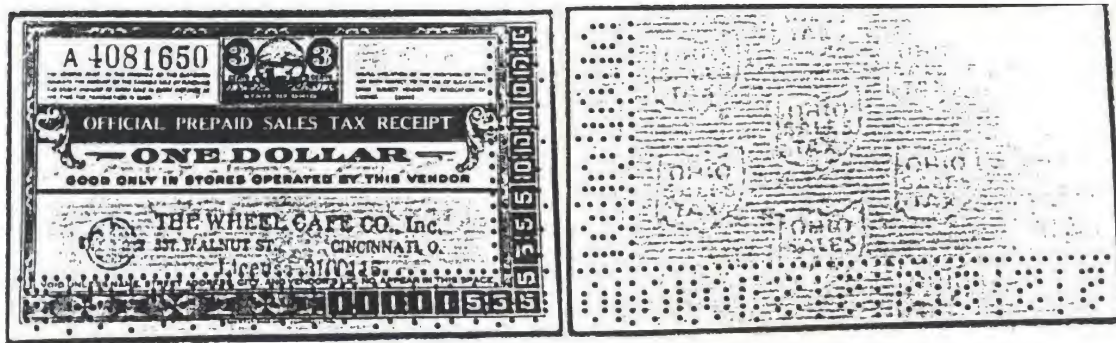
To date we know of only one example of any SPC card type that was over perforated with new designations for the value of the punch spaces, pictured below. This one example, from the Wheel Café in Cincinnati, is also interesting as it was the same merchant who also used a 23 mm. Aluminum token, designated in the M&D as the OH L-30, for prepaid tax (although it does not specifically list sales tax).

The new denominations have seven ten-cent spaces, and six five-cent spaces, basically taking the five one-cent spaces that were usually found on the SPC5 and combining them into a single five-cent space.

There is only one of these known, and only on this one type of card, and only from this one merchant. It is certainly possible that more will be found in the future, but to date, this remains a unique piece in all three categories.

WHC ----- Wheel Café Co., Inc. Cincinnati R-10

First reported by George McDuff in the ATTSN #81. Not listed in the M&D. Chits SC 1 type American Banknote Company punch card that has been modified to have six five cents punches and 7 10 cent areas. The Card is stamped, THE WHEEL CO, Inc. / 537 WALNUT ST. / Cincinnati, O. / License 310015 //. It has the same vendor number as the Wheel Cafe Tax Pre-Paid 5c metal token.



OH OVP1-WHC

SHIPPING BOXES

Size: 108.9 X 66.9 X 16.2 mm
Material: Off-White Box
Contents: 58 OH S3B Punch Cards
Print Color: None
Date: 1939-1947

To my knowledge, no one has ever reported how the Ohio Punch Cards were distributed. We have found plenty of different types of boxes and cases for the Stamp Receipts, but never a mention as to how the punch cards went from the printer to the merchant.

The box pictured to the right housed 58 OH S3B Punch Cards. There were 57 cards that were not stamped, plus one on top that was stamped, the OH SPC3B-JPC. The serial numbers, except for the top stamped card, were in reverse order with the smallest serial number found at the bottom of the box to the highest serial number on the top. They numbered from 290901 D to 290957 D. The stamped card serial number was 290973 D.



There were a total of 58 cards in this box, and the box was very, very close to being completely full. It might have held another few cards, but not many.

The problem I have with this being the original way this box was shipped is three fold:

First, it seems very odd that a box would contain about 60 cards. I can't imagine why anyone would decide on shipping 'about' 60 cards in a box. Fifty, maybe, seventy-five, maybe, one-hundred would make good sense - but 60?

Second, there were absolutely no markings of any kind on the box. On every kind of box or case or carton that I've ever seen thus far from Ohio, there was SOME marking. It's possible that these boxes were a 'rush job', and were never stamped, but I'd have thought it would have had some indication of what the box contained.

Third, since these cards were for a Printing and Card shop, it's very likely that such an establishment might have 'little boxes' that were used for some other purpose, and the Ohio cards simply fit into them perfectly. That's possible.

So I cannot say with certainty that this is how the cards were shipped. If another box of these ever turns up, especially if it were from a different merchant, then I'd be more certain that this box was how these cards were distributed. It seems very odd, especially considering the number of different stamp cases

and boxes we are aware of from most of the printers that nothing resembling a printers shipping method for these Punch Cards has ever been identified as such. Sold on eBay 090726 - \$56.77.

RELATED MEMORABILIA



OH RM-9

Size: Closed 109.5 mm X 79 mm.
Material: Leather
Printing: Gold Leaf
Inside: Cards Included OH SPC2-CCS (partially punched), OH SPC2-SSK1 (fully punched), OH SPC2-SSK2 (fully punched), OH SPC4-FWW3 (fully punched), and OH SPC5-SSK2 (fully punched).
Reported By: First Report and Photo Courtesy of James Bird.

Although this is the only such wallet we have discovered for the use of the Ohio Punch Cards, it is likely that more of these existed, and there were probably merchant envelopes issued as well. This is certainly an interesting and rare addition to any collection.

NEXT: Ohio Retail Sales Tax STAMPS

If you are not already a member of our team that is working toward a new catalogue that will be titled **"Ohio Sales Tax Tokens, Punch Cards, and Stamps: Identification and Price Guide"**, and you would like to join in our effort, please contact me and I'll let you know where we stand and how you can help. Regardless of how advanced you or your collection may be, **WE NEED YOUR HELP**. Some of the very best information we have been able to come up with comes from newer collectors asking questions that we might have forgotten to answer. Advanced collectors are also appreciated.

Monte C. Dean, 814 1st St. S.E., Rochester Mn. 55904 - or -
Moxking@aol.com (preferred contact method) - or - (507) 206-0956.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Looking to fill holes in your STT collection? I recently picked up an advanced collection and have a ton of duplicates. Heavy in IL metal provisionals, lots of state issues and other local issues as well. Send me your want/trade list, I'd rather trade than sell. Maybe we can help each other! John Ostendorf, 523 Hiwasee Rd., Waxahachie, TX 75165. johnoste@aircanopy.net.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois 1/4¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnicalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com



FINANCIAL REPORT

December 1, 2009 – February 28, 2010

Checking Account

Balance 12/01/09 \$ **431.40**

Expenses (12/01-12/31) \$ 0.00

Income (12/01-12/31) \$ 32.00

Balance 01/01/10 \$ **463.40**

Expenses (01/01-01/31) \$ 466.18

Income (01/01-01/31) \$ 442.00

Balance 02/01/10 \$ **439.22**

Expenses (02/01-02/28) \$ 75.60

Income (02/01-02/28) \$ 192.00

Closing Balance 02/28/10 \$ **555.62**

Savings Account

Balance 12/01/09 \$ **3926.25**

Interest (12/01-02/28) \$ 1.51

Life Membership \$ 160.00

Closing Balance 02/28/10 \$ **4087.76**



The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: Thanks to Richard Blaylock, Donald Thannen, Gene Wood, Richard Lane, Pascal Brock, Bob Straker, Monte Dean, Steve Koczan, Peter Volberg, and Albert Albright for their donations. All donations are very much appreciated and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

December 1, 2009 — February 28, 2010

NEW MEMBERS: None

DROPS: Marc Duvall

REINSTATEMENTS: None

Conversion to Life Membership:
Joseph McCarthy

MEMBERSHIP (February 28) 109 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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Apr – June 2010
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ATTS NEWSLETTER

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EDITORIAL COMMENTS

After what was one of the worst winters I can remember in almost 25 years the weather here in Kansas City has turned hot and very humid. It's hard to believe a few months ago I was pulling my truck out of my own back yard after getting stuck in the snow and ice and now the drone of the air conditioner is a constant reminder of the electric bill yet to come.

For those who missed it we had a wonderful time in Dalton Georgia at the GNA show. It was enjoyable to see John Phipps again and to meet with Gene Wood for the first time. It was even more enjoyable to see their collections and get the chance to swap and trade tokens. John even had a special surprise or two for those of us who attended. The show did a brisk business on Friday and Saturday. I left Dalton on Saturday afternoon and worked my way across Illinois on the way home, but more on that later.

I would like to encourage anyone who has a local/regional/national show in their area that they are planning on attending to send the information in to the editor so we can try to meet more often in small groups at shows. Who knows who might pop up at a show? The Georgia show was a perfect excuse for me to have an enjoyable driving vacation and see some sights of the southern Appalachian Mountains. We generally have several members within reasonably small geographic areas and perhaps several smaller meetings – even informal will give us the opportunity to become closer with others who share our passion for this hobby.

A few days after returning from the Dalton show I got a phone call from Joe Adams, R-567 to let me know he and his wife were in town and wanted to meet. Unfortunately neither one of us had our collections with us but it was wonderful to get the opportunity to share stories and enthusiasm for the hobby together on a spontaneous meeting. If you are ever in the area of one of the club officers please do not hesitate to contact us and we would be happy to meet with you in person. I don't know that I will ever refuse a conversation about sales tax tokens or collecting in general.

In this issue of the newsletter you will find several of the old columns returning, along with other interesting reading for your summer enjoyment. Thanks go out again go to Monte for compiling the last monster article that we received so much great feedback. Also to John for preparing our membership tokens that were included with the newsletter. In fact, we even gained a member or two just because of the article.

Got my newsletter today and was surprised to see the token attached. Congrats on a very nice issue, but if I have been a life member since 1971 should this not be year 41?
Joe Erber, L-92

Joe, you are correct, obviously I struggle at times with simple computations, however I can get the next part right. We are coming up on our **150th Issue**; we hope to make it a big darn deal. We would like all members to write in with very brief comments about their ATTS experiences, stories, and interesting facts, all to be included in the newsletter. Publication deadline is September 20th, 2010. Feel free to write, e-mail or send carrier pigeon if it suits to the editor or any of the board members. I look forward to seeing the juicy tidbits and fond memories, as I am sure other members do to.



Sincerely, Robert W. Frye, editor (L-521)

DALTON GEORGIA ATTS MEETING

By Robert Frye L-521, Gene Wood R-614 and John Phipps R-557

John Phipps worked for several months to prepare and plan a meeting, to provide information in the dealer packets about the ATTS and even managed to get a mention in the local newspaper about the ATTS meeting at the 46th Annual Georgia Numismatic Association show. A few days prior to the meeting it was obvious that there was excitement about knowing that there was an opportunity to see other collections and trade for needed tokens.

"I am wondering what, if any, tokens to bring as swap material for the Saturday morning "meet and swap" meeting... hopefully I will find a few from what you bring."

We tried to make it fun for any who might attend the show either as the general public, YN's or even the occasional avid sales tax token collector. We had a give-away for the general public, in addition there were several items for each member of the ATTS in attendance. John Phipps wrote a few words about his experience with the preparation and attendance at the show.

Hosting the get together was easy to do but it did take a little early thought and planning. First, I had to work with the show staff to get on the schedule, commit to a table and ask for a meeting place for the Swap & Greet. Second, I had to get information to Bob for the ATTS Newsletter. And finally it had to be done with enough advance notice for ATTS members to plan to attend. I think that coin shows are trying to boost attendance and the GNA's offer of a free table and meeting place helps the GNA and helps the ATTS. I bet other shows would do this too. As host, I created an event giveaway, an aluminum Alabama token that I put in a decorated 2x2 for everyone attending the Swap & Greet.

At the "Swap & Greet" William and Luke joined us. They are metal detectorists and have found tax tokens. They wondered if they had something valuable. They also talked about CCC Camp tokens, a topic I didn't know about. I was glad they joined us. I enjoy collecting tax tokens and seldom have the opportunity to talk face-to-face with other collectors. This was a great opportunity for that and to look at other serious tax token collectors stuff.

I would like to have been at the table more but I had other show activities. Sunday I had two applications and the cash for memberships. Jim Troxell and Todd Cofer are new members. Gene Wood may be able to have a similar event for the ATTS at the Mississippi State show. John Phipps



When attending meetings such as this it is hard to imagine the number of different folks you will meet. The great part of the hobby is that we are all collectors, no matter what we collect. The editor had the opportunity to purchase a couple of minor sales tax tokens from one particular dealer. Additional purchases included a very nice Standing Liberty Quarter, type I addition to his U.S. coin type set. Additionally a great early George Washington medal was purchased by the editor, all in all it was quite a nice show with lots of interesting items to see and participate in. There were additional meetings at the show for the Society of Paper Money Collectors (SPMC). They scheduled a guided tour of the historic Western and Atlantic Railroad's "Great Locomotive Chase" and Civil War sites in North Georgia. We all really wished we had been able to attend that event, perhaps next year. The Southern Gold Society met, along with the Region IV Early American Copper (EAC). Saturday there was a fantastic Y.N. meeting with so many participants that it could not be held in the meeting room as planned and had to be moved to the main hall for portions. What a great sight to see that level of YN participation at the GNA. In addition to John Phipps and the editor being in attendance Gene Wood and his wife attended as well and he wrote a few words about his experience as well.

The greatest source of enjoyment for me was to talk to you and John about the hobby of tax token collecting. In my two years or so as a member of the ATTS, you two are the first members that I have met face to face, who are knowledgeable about the hobby. I knew that when I asked a question, the answer from you and John was from years of experience and thus as reliable as I could get. I enjoyed manning the table on the show floor in order to answer questions about tax tokens. Hopefully some who stopped by will be interested enough to take up the hobby. It was great fun going through yours and John's extra tokens with the anticipation of perhaps owning some them. I did In fact increase the number of tokens in my collection as well as upgrading several. I bought my first Tenino, Washington token at the show – a token that I have wanted for a long time. I also got my first Michigan tax on milk tokens at this show. I appreciated Bob correcting some of the labeling for my Missouri tokens. It is hard for me to distinguish colors so this was a big help.

Our meeting was indeed special. We went through two unsearched purchases of tokens with at least some of the excitement of having bought them ourselves. If I remember correctly, I ended up with at least three Missouri tokens I wanted for my collection from one of the group we searched. That was a thrill! Bob gave us Sales Tax Token books that were first prepared by Emil DiBella from the Numismatic Scrapbook Magazine in the early 1940's. We also were given a copy of George Magee, Jr. "Specialized Catalogue of U.S. Sales Tax Tokens" from 1936 as was printed in the ATTS Newsletter back in 1975. It is fun to me to compare what was known about tax tokens early on and compare that with the M & D catalogue.

I have just begun reading "The Neighborhood Mint" that John Phipps gave me. It is not only coin mintage history but interesting reading as well. We had a couple of metal detector hobbyist come by with some previously well buried tokens as well as other of their treasures. They were most interested in the "C.C.C." relic that they had found. Bob took time to look up some history of that group on his computer for them. My wife, Sylvia and I enjoyed having dinner with Bob Frye Friday night. He is very knowledgeable, not only in tokens, but many other hobbies and subjects as well. All in all the GNA show in Dalton Georgia, with the ATTS greet and swap time was a trip well worthwhile for me. Gene Wood

During our meeting I took two small collections that I purchased several years ago but never got around to cataloging. It turned out to be quite a bit of fun to go through the boxes and discover what treasures they held. Below is an accounting of each of the collections and a photo of the original container/box they were in. I hope everyone else finds it as interesting as we did.

MO Tackle Box Collection				
Quant	State	Type	Grade	Comments
12	Blue	OPA	Good	Various common letter combinations
1	Denmark	1973	Avg	Zinc
3	KS	S-1	Avg	
19	MO	Green	Good	
79	MO	Red	Good	
1	MO	S-1	Poor	
1	MO	S-5	Poor	
11	MO	S-7	Avg	
15	MO	S-8	Avg	
23	MO	S-9	Avg	One Bent
1	MO	S-16	Avg	
3	MO	S-24	Avg	
2	MO	S-26	Avg	
1	MO	Thriftway	Good	Muehlbach Thriftway - Parkville, Mule \$1.00 Buck, Red Plastic w/ white lettering
1	NM	S-1A	Good	
1	NM	S-2A	Good	
1	OK	S-5	Avg	
3	Red	OPA	Good	
1	Stamp	20c	Avg	Horatio Alger
179	Total Tokens			



The Label on the end of the tackle box



The top view of the box after sorting

Mrs Stovers Candy Box Hoard				
Quant	State	Type	Grade	Comments
1	-	3	Good	Button Numeral 3, Manufactured by Adv. & Mfg. Co, K.C., MO
1	AL	S-1	Poor	Bent
1	AL	S-1	Unc	Enveloped
5	Blue	OPA	Good	Various common letter combinations
2	CO	S-2	Good	
6	IL	S-4	Good	
1	KC	Fare	Good	K.C. Rys. Co. Full Fare Transportation Token
4	KS	S-1	Avg	
3	KS	S-3	Good	
2	LA	S-1	Good	
1	LA	S-2	Good	
15	MO	Green	Good	
5	MO	Green	Poor	Bent, Warped, Curled, Crispy
1	MO	Red	Poor	Holed
49	MO	Red	Good	
41	MO	S-1	Good	
7	MO	S-3	Good	
19	MO	S-5	Good	
2	MO	S-6	Good	
6	MO	S-7	Avg	
5	MO	S-8	Avg	
1	MO	S-8	Good	Enveloped
5	MO	S-9	Avg	
1	MO	S-9	Good	Enveloped
1	MO	S-9	Good	Enveloped - Double Center Punched
1	MS	S-1Ac(2)	Good	
1	MS	S-2Ac(2)	Good	
1	NM	S-1B	Unc	Enveloped
1	NM	S-2Bb	Good	Enveloped
1	OH	15c	C/H	Reserve Lithograph Company
3	OH	1c	C/H	Enveloped - Columbian Bank Note Company - Yellow
10	OH	1c	C/H	Enveloped - Reserve Lithograph Company - Blue
2	OH	2c	C/H	Enveloped - Reserve Lithograph Company
1	OH	3c	C/H	Reserve Lithograph Company
1	OH	SET	C/H	Columbian Bank Note Company - Glassline Envelope , 1, 2, 3, 6, 9 and 15 cent varieties
1	OK	S-1	Avg	
7	Red	OPA	Good	Various common letter combinations
2	UT	S-1	Good	
1	UT	S-12	Good	
1	UT	S-18	Good	
1	UT	S-2	Avg	
1	UT	Trans	Avg	Salt Lake Transportation Token
1	WA	S-2	Good	Enveloped
222	Total Items			



You never know who you will meet and talk to. Just a few days ago I got an e-mail from a gentleman who I met at the Dalton show and shared with him a potential solution to his needs.

Dear Bob, I am the volunteer Y.N. instructor at the Chattanooga coin show. I believe we met there or at the Dalton Georgia show. Anyhow, you gave me a referral ... I just completed my first order with them and I just wanted to say thanks for the referral.
Randy Chase

Just remember that even if someone isn't talking tax tokens we probably still have more in common than you think. What a great show and experience!

AN EDITORS JOURNEY

By Robert Frye L-521

My trip to Dalton Georgia was actually quite uneventful. I chose to drive my full size truck so I would have plenty of room and be comfortable for the journey. I left on Thursday morning from Kansas City and traveled throughout the day to arrive in Dalton just after 6pm Thursday evening. I must say that it was a very picturesque area and I enjoyed the scenery and architecture very much.

While in the Dalton area I decided to make the most of my trip and see some of the sites. The area is steeped in history, especially surrounding the Civil War. I have always been a history buff and novice Civil War researcher. The town of Dalton has restored their railroad depot and built quite a nice shopping and eating district around their historic downtown area. I was able to tour the Depot museum and several local antique shops. While at the depot museum it is not unusual to see dozens of people waiting on the front deck to watch one of the dozens of trains that pass by each day. While I was at the museum I was lucky enough to see a train coming through and I must say it brought back many memories.

Outside of Dalton there are numerous antique shops and interesting places to visit. I took the time to visit the Tunnel Hill Heritage Center which includes the Tunnel Hill Battlefield Park and Historic Western and Atlantic Railroad Tunnel. The tunnel goes through the base of the Chetoogeta Mountain and connects the Port of Augusta to the Tennessee River Valley, quite a sight to see, but then again I am an engineer and these kinds of things always interest me.

On my trip back to Kansas City I had already decided that I wanted to travel some of the back roads in Illinois and take a look at some of the towns that I have tokens from. I was able to map out a route that took me through five of these towns. During the tour I stopped in at antique stores and spoke with the proprietors to see what the local knowledge was of sales tax tokens from their town. Of course it also gave me the opportunity/excuse to purchase some antiques that I probably really didn't need.

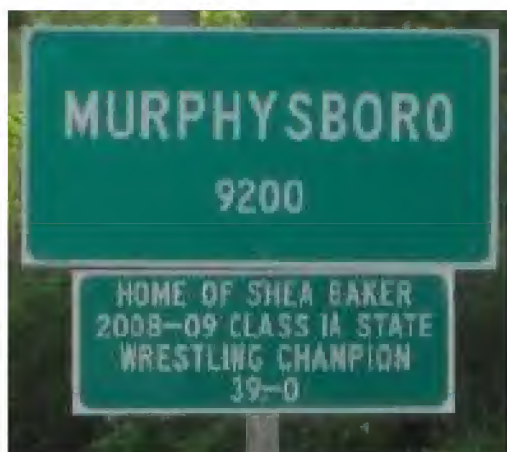


My first stop was in Anna, in Union County. Most of us know this token by the county name, Union County. While there I was able to stop at two antique stores and chat with their proprietors. Unfortunately neither one of them had heard of sales tax tokens. I then took the opportunity to give them each a brief history lesson. Before I left I gave them each an



uncirculated Union County/Anna Token. I would suppose that there is a better than average chance that the tokens will just get sold. I hope that they take the time to put it on display and share the story with their customers. We never know who might be listening.

My next stop took me to Carbondale, the town was actually much larger than I had anticipated and I was not able to find any antique stores listed in the travel guides for the state. So I had to settle for looking around the town a bit and stopping traffic so I could take a picture of the road sign. I don't suppose it's a common occurrence to have someone pull over to the side of the road and jump out to take a picture of the road sign, then rush back to their vehicle and speed off. I really wish I had taken the time to plan a little more and I might have been able to stop in and see our past president Richard Johnson, L-38, F-38. It would be fun to combine future trips with both the historic towns and ATTS members.



After a tour around and through Carbondale I headed west towards Murphysboro. I must say that again the town was a bit bigger than I had imagined. I guess growing up in a small town I tend to think of all places that I visit and do not associate as being a large city from any of my geography lessons must be very small. While there I stopped in at a curious little place called the Atomic Home. Given the name of the establishment I was very nervous about what to expect. Once again I inquired about sales tax tokens. The questions were met with blank stares. By this time I had the drill down pat and launched into my presentation on the history of sales tax tokens. Undaunted my work here was done and I headed to the next destination.

No vacation is complete without going the wrong direction. It was at this point I realized I missed one of the most important towns on my list. So I headed back through Carbondale again to get to the town of Herrin. This town is the home of the only Illinois provisional to be produced without a name on the token.

While in Herrin I stopped at two antique stores and had similar conversations with the owners. At the first store I was again surprised that there was no familiarity with sales tax tokens. Given that the token does not bear the town name I am not sure that you would be able to easily convince someone that the token was indeed from their town.

The second store owners were originally from out of state and it just so happened to be a state that did not produce sales tax tokens. It did not dissuade me from giving my brief history lesson anyway.





Finally it was time to visit the last town on my list before returning to Kansas City. That town had what I feel is one of the oddest names of all of the sales tax tokens. That town was Pinckneyville, at the least you have to look at it twice before pronouncing it and then I almost always forget the “c” when trying to spell it. The final stop was the Pinckneyville Antique Mall. My hopes were raised when I entered the mall and found the person behind the desk to be of a significantly advanced age.

After chatting for some time with this person I found that they had actually grown up in Arkansas and were familiar with Missouri tax tokens. Score one for at least having known about them; however they did not know that Pinckneyville had their own tokens.

At the end of the trip I was very happy to have spent the day traveling through all of the small towns that I could hit reasonably easy on my journey home. I wish I had the time to actually do some looking at the local library's and courthouse records rooms, but my trip did not allow me the time to do that. All in all it was a fantastic trip and I certainly enjoyed myself. In fact I will probably map out another route if I am ever back in or through Illinois.

BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

FIRST QUARTER MOTIONS

- *A motion was made to produce a membership token for 2010.*

The motion passed, the editor donated the host tokens, John Ostendorf did the token counter stamp design and we all got them in our first issue of the year. New members should contact the editor to get their membership tokens if you do not have them already.

- *The annual vote for the Literary Award was held by the board.*

The board was presented with four options for the Literary Award for 2009. The board voted unanimously to award Larry Warner, R-203 for his article on Anti-Taxes Texas in issue #144. Monte Dean was given an honorable mention for all of his work during 2009, most specifically for the Les Albright collection article in issue #145 and his State Issued Sales Tax Rules and Regulations article in issue #147.

SECOND QUARTER MOTIONS

- *A motion was made to resolve a long standing issue about society materials. Jim Calvert was chosen to facilitate the resolution.*

Jim successfully resolved the outstanding issue and recovered the society materials. These additions are being held by board members as they are being cataloged. After they are cataloged those pieces that are assigned to the library will be available for “check-out” to club members. A new library listing will be prepared and issued later this year by the editor.

- *Ongoing discussions about club expenses and how to manage them have been the main focus of the board for the last quarter.*

The board has agreed that it has a responsibility to attempt to keep the costs of producing a newsletter in line with the income of the club. However the increased quality of the newsletter as voiced by a number of members should not be unduly sacrificed in order to meet this budget. It should also be noted that every attempt will be made to hold dues at their current rate for at least 4 years. The final examination has determined a specific number of pages that the newsletter should not exceed, the continued use of discontinued postage, continued self publication and bulk material purchases at discount when possible. Additional study into electronic delivery will continue as well. Finally, the number of paid memberships will always have an influence as well.

- *The significance of our 150th issue and the length of time that this organization has been around were discussed. A determination about what to do with the 150th issue were discussed and will be finalized in the coming months.*

One special section for the 150th issue will be another large New Finds and Related Memorabilia article. According to Monte there will be an amazing quantity of really high quality "first-ever" new finds and "very interesting" related memorabilia.

- *A new discussion was begun about an annual meeting and the logistics surrounding the ability to make it a success.*

It was decided that an annual meeting should be placed in conjunction with a major show. These will have to be identified for possibilities. However smaller meetings can be had if any member is interested in meeting with other ATTS members in his/her area simply by requesting publication in the newsletter. Some amount of planning would be more desirable, it is great to "run into" another ATTS member but most of us would like to see other collections or have the opportunity to trade for tokens we don't have. Know that someone will be at any given show will give the opportunity to meet, there have probably been times that some of us have passed right by each other on a bourse floor and never knew it.

ATTS MAIL BAG

Compiled from E-mail and Yahoo STT Discussion Group

I retired and have started trying to figure out my STT. I found one today from the state of Washington. It appears to be zinc and READS" CH76 Laws of 1941. Two tokens required on purchases of 134¢ to 27¢. I am a life member of ATTS having been a member since 1972 but while I was working I did not have much free time. I hope to be able to participate more now. Any help on this token from Washington State will be appreciated

The Washington token sounds very interesting. It is not a common variety and I would sure like to have a scan of both sides as well as any measurements. Any cost involved I will pay. There will be an article of new finds coming out the year and it would be nice to include it. Jim Calvert

I have found 5 Mississippi tax tokens at my grandmother's house and would like to know if worth anything. Also found a Virginia Electric and Power Co. token One Fare for Portsmouth Div - has a "P" in the middle. If anyone knows what these things are worth, please let me know. Thanks, Mike

<i>quantity 2 - white plastic "1"</i>	<i>quantity 1 - aluminum (I think) "1"</i>
<i>quantity 1 - blue plastic "5"</i>	<i>quantity 1 - copper or bronze "5"</i>

There are three types of the white plastic. The most common is a cream color and have very little value. The other two are both flat white about the color of typing paper. One of them is translucent and the other is opaque. The translucent one is a little easier to find than the opaque but either one should bring about \$10.00. There are two different color combinations on the blue token but both are quite common and are of little value. The aluminum has some variations. The most common is the squared letters with a hole size 3.0 to 3.5mm on a side. Again these are of little value. Some of the other varieties could bring \$20.00 to the right collector. The brass token also has some hole variations but most are quite common. I have no information on the Virginia Electric. I hope this helps. Jim Calvert

I was metal detecting and found a 1-1/2 mill tax token made of zinc? Can somebody tell me about it and its worth please? Thank You, Tom

There were three types of these tokens produced. The first one is round and is the error token. The apostrophe was placed between the "r" and the "s" in retailers. The second type was the correction and looks the same except the apostrophe is after the "s". The government claimed these appeared too close to U.S. coins so Illinois made the third type which was square All three date from 1935 and all are quite common although the first type will bring a few dollars depending on condition. Hope this helps, Jim Calvert



I have won this item on eBay, the seller had it listed as a tip tray? I have not done any research on it. It measures about 3 inches in diameter and it looks like a lid off a can with a sealing material on the back side? Billy Hatch, R-468

If anyone has ideas or information please forward it to the editor or contact Billy directly. We will report in future newsletters any information that is found.

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,

I hope this letter finds you all well. As I peck out this letter, I am reminded of how fantastic the past twelve months have been. At the ANA spring show in Fort Worth, I was fortunate enough to meet John Kusel and Bob Leonard. It was fun to sit around and talk STTs with these guys. It was funny because we met at Paul Cunningham's table and Paul had an odd look on his face as I don't think he's heard a serious discussion of STTs at his table in a long time. (And no, it wasn't because we were talking and not buying, as I think we all bought something from him). Hopefully, this will motivate Paul to bring more STTs to shows as he has a booth at most major shows.

I've also had the pleasure of corresponding with several other members in recent months and thanks to a few fortunate acquisitions in the last year, I've had some quality duplicates to trade or sell and help them with their collections as well.

This last year has been very good to me. We all hit a wall at some time in collecting. We go months (or longer) unable to find anything new to add to our collection. Unfortunately, some collectors throw in the towel in frustration. Trust me, I've hit the wall myself a time or two. However, in this past year I have added as many new items to my collection as I had in the previous five years! Patience does pay off.

Better than adding new STTs though is adding new friends. In the last year or so, I've met old friends face to face for the first time and I've met or corresponded with about ten other ATTS members. It has been a very good year. Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way.

All my best, John

There will be a column published in **State Revenue News** about the ATTS. The article that the State Revenue Society is publishing in their second quarter is shown below. We received this column directly from Peter Martin, who you will also note joined the ATTS recently

ATTS Has Crossover Appeal

By Peter Martin

The American Tax Token Society is fellow revenue society devoted to collecting tax tokens. Formed in 1971, the organization has about 110 members and publishes the **ATTS Newsletter** on a quarterly basis. The SRS has a journal exchange program with the ATTS and bound and single issues are available from the APRL.

There is a crossover appeal with the ATTS for items like the Nebraska white spot stamps and state sales tax stamps and cards. ATTS members have made especially significant inroads into the study of Ohio Sales Tax stamps and cards. Their research far exceeds the scope of what has been done on the SRS side.

The latest two *ATTS Newsletters* will have particular appeal for SRS members.

Newsletter 147, the October-December 2009 issue, features a Monte Dean article covering "State Issued Sales Tax Rules and Regulations." Organized by state, it is a 19-page catalog-format article with illustrations of state tax booklet covers. There is also a one-page article about "Ohio Punch Cards."

Newsletter 148, the January-March 2010 issue, is even more of a gem. It includes another article by Dean titled, "Ohio Sales Tax Punch Cards." At 44 pages, it is the most comprehensive and up to date listing of these popular cards in the field. Both state and private issues are covered with handy identification guides and numerous illustrations, many in color. A checklist of known merchants is an added bonus.

You could borrow these newsletters from the SRS library but by the time you pay postage and insurance both ways, or pay for black and white photocopies, you've rung up at bill equal to a full year's membership in the ATTS. Their dues are a modest \$12 per year for U.S and Canadian residents.

Give your support to the ATTS and add another source of valuable information to your library. You can become a member by writing to: ATTS Secretary Jim Calvert, 569 Diego Rivera Lane, Arroyo Grande, CA 93420. E-mail questions to him at: jnicalvert@gmail.com.

A PIG IN A POKE

By John Ostendorf, R-518 with help from Monte C. Dean

My dad used to tell me, "Son, never buy a pig in a poke". His advice was to never buy something sight unseen or without complete information. That counsel has served me well over the years; but when searching for sales tax tokens, it is sometimes necessary to throw caution to the wind in the pursuit of new items for our prize collections.

Recently I spied an auction lot that contained approximately five-hundred sales tax tokens. We all know that five-hundred sales tax tokens may be worth a king's ransom, or a \$12.00 bid on eBay. Odds favor the lower amount.

I contacted the auction company for some details as there was virtually no description and no photos in the catalog. Their first reply to me was a rather terse "we don't have time to describe or photograph this lot". Since I have done considerable business with them in the past, I felt I should have received slightly more courtesy. I responded to that first email and asked if they could provide a general description of the lot. Were there any paper or cardboard issues? Was it primarily a state issued STT collection? Were any of the tokens in holders? Their only reply was that they would 'allow' one of their underlings to call me at some future date.

Days passed, then weeks passed, and I had decided that lot was probably nothing more than a batch of junk, and had forgotten about it. On the morning of the day the auction was to be conducted I received a telephone call from the auction house!

The employee who contacted me knew nothing about sales tax tokens, but was willing to describe the lot in a general way. He was very insistent about insuring that I understood that none of the tokens were slabbed (Authenticated, Graded, and Encapsulated by an Independent Firm) and that he could not be held liable for his grading descriptions!

As a novice, he wasn't very helpful about particulars, but he was able to tell me that the entire group was contained in a four inch binder full of tokens that were primarily in 2 x 2 holders with some others in currency sheets. He said there were about 10 Leighton Dairy tokens, ten Missouri counter-stamps, seventeen Tenino wooden tokens, and a number of pages of Illinois provisional. It was about a five minute phone call which seemed to describe a dealer's stock. I was far from certain about the total quality of the lot, but I decided to take a chance and I did place a bid.

I won!!! When the lot arrived, I was excited as a kid at Christmas. I quickly realized that this particular pig was worth a golden poke! This wasn't a dealer stock. This was a collection that once belonged to an advanced collector of sales tax tokens! Each token was beautifully displayed and neatly labeled in stencil in old Chits numbers. Sub-varieties were neatly labeled and those tokens that had been unlisted in Chits were identified. Descriptive cards were included. This collector appeared to have stopped collecting in the late 1970s. Whoever he was, he was very detailed and put together a superb collection. It was obvious that this set had been a passion for him, and not just a random grouping of 'stuff'.

This collection consisted of exceptional representations of tokens from California, Illinois, and Missouri. Additionally, there was an excellent sampling of other known state and local issues. Just a few of the highlights included:

- A complete set of California Warboy's tokens in cards of 20 and strips of 10
- 10 different Leighton Dairy Lunch tokens
- Unlisted La Moille, IL token on bluish paper (very different than the green I have)
- Macomb IL-L57 cs6 (R-10)

- Kansas L-5 (R-9 and most doubted it existed in steel)
- Nine MO counter-stamps including 2 R-10's, and several R-9's
- MN-R1
- MO-P4 (R-10)
- 5 PA patterns
- 3 TX pieces
- 17 Tenino, although most were R-5
- WV-L16cs1 (R-10)
- Misc-M2 (probably R-8, but R-10 in this collector's day)
- Misc-M3 (R-10)

There were also about 100 IL provisional, most being uncirculated, although none of the super-tough issues were contained in this collection. There were also a number of R-7 and below provisional from various states and state issued plastics in a few colors I didn't have (and I thought I had them all).

It has been a few weeks since I received this lot and I have spent quite a bit of time trying to catalog all of it, adding new pieces to my collection, and upgrading some pieces that I already had. It has been truly enjoyable work.

So you just never know. Sometimes we have to kiss that pig on the nose in order to be able to upgrade our collections. I've taken chances in the past that haven't worked out too well as the size of my "junk" box can attest. But with this single edition of fine pieces the entire scope and depth of my collection was changed for the better.

Obviously I now have a lot of duplicates. I'm always interested in trading, so if you are interested in what I have available for trade, just shoot me an email a: johnoste@aircanopy.net

PLEASE HELP !!!!!

If anyone can recognize who owned this collection from the way that they did their holders, we would love to know. As some of the pieces contained in this collection were unique and used in the M&D for the photo plates, this



former collector may have been well known by some of our long term members. If you can recognize whose collection this was, let us know, so he will not be lost to history and can receive credit for some of the wonderful pieces he discovered and made known.

SALES TAX TOKEN ITEMS IN THE NEWS

Compiled by Robert Frye, L-521

Fred Lake (Numismatic Books) Auction #101 Closed on January 19th. Lot # H87 was "Wick, Al 1949 - Sales Tax Tokens - No pagination. Card covers in VF"
(Information supplied by Joseph McCarthy, R-616)

Sales Tax Token books in the catalog for David Sklow-Fine Numismatic Books Mail Bid Sale No. 10. Bidding closes June 12. <http://www.finenumismaticbooks.com/home>

Lot #540 Di Bella, Emil. CHECK-LIST OF SALES TAX TOKENS
Lot #560 Lipsky, Charles H. PROVISIONAL SALES TAX TOKENS OF ILLINOIS
(Information supplied by John Phipps, R-557)



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Any member wanting a Mississippi 1 mill aluminum token for free just need to send me a Self Addressed **STAMPED** envelope to Joe Erber, 1201 Dewey St, Greenwood, Ms 38930-5315 If u need a special token let me know and I will see if I have any.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc., will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois 1/4¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.



FINANCIAL REPORT

March 1, 2010 – May 31, 2010

Checking Account

Balance 03/01/10	\$ 555.62	Balance 05/01/10	\$ 281.73
Expenses (03/01-03/31)	\$ 0.00	Expenses (05/01-05/31)	\$ 54.60
Income (03/01-03/31)	\$ 219.00	Income (05/01-05/31)	\$ 12.00
Balance 04/01/10	\$ 774.62	Closing Balance 05/31/10	\$ 239.13
Expenses (04/01-04/30)	\$ 571.89		
Income (04/01-04/30)	\$ 79.00		

Savings Account

Balance 3/01/10	\$ 4087.76
Interest (03/01-05/31)	\$ 1.31
Closing Balance 05/31/10	\$ 4089.07



The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made. ***At this time there are still a few who need to send in their dues for 2010.***

DONATIONS: Thanks to Joe Erber for his donation. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation.



Missing Members:

Roy T. Eggert L-356, Last Known Address: Monrovia, MD
Loran Frazier, R-550, Last Known Address: Arvada, CO

ORGANIZATIONAL REPORT

March 1, 2010 — May 31, 2010

NEW MEMBERS: James Troxell, Todd Cofer, Peter Martin, John Bentley, and Robert Young

DROPS: Michael Carbonaro, Clarence Glenn, Rich Hartzog, Wayne Hohndorf, Douglas McCubbin, Kenneth Shultz, Charles Turner, and Jim Vanek

REINSTATEMENTS: None

MEMBERSHIP (May 31) 112 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S. addresses only), \$12 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514



July – Sept 2010
Volume 40, Issue 3

ATTS NEWSLETTER



#150



Sesquicentennial Issue

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EDITORIAL COMMENTS

As you can already tell from the front cover we have a momentous occasion to celebrate with this issue. It is hard to believe that there have been 150 issues of the newsletter published over the years. Actually if you count the precursor to the ATTS Newsletter, the Tax Token Talley we passed the 150th issue several issues back. Mike Pfefferkorn began publishing the Tax Token Talley in October 1970 and played an important part in covering the formation of the ATTS and its first officers. The ATTS Newsletter went on to become the official publication of the ATTS while Mike continued to publish his Tax Token Talley. I would be remiss if I did not also mention the Sales Tax Bulletin that was published by Jerry Schimmel as a combination newsletter and dealers list.

I can scarcely believe that I have been the editor for 29 issues of the newsletter. Time sure seems to fly when you are having fun. Unfortunately I did not receive any stories or early ATTS memories from our membership. I did however have an exhausted carrier pigeon stop in for a bite to eat. Here we are today, with years of newsletters under our belt, hundreds of new discoveries and hundreds of members that have passed through our halls, but you ask, what does it all mean? Well, I'm glad you asked!

I thought it would be fun to look back at milestone newsletters. In the following pages of the newsletter you will find excerpts from the first, fiftieth and one hundredth newsletters. These excerpts all carry the same theme of questions that we continue to ask ourselves to this day. How can we sustain the organization? How can we gain new members? Are there more discoveries to be found? Will there be a 200th issue?

I am happy to report that the answers to all of these questions continue to have consistent answers based on where we have been and where we are going. Some forty years later we are indeed still here and doing quite well, if I don't say so myself. Gaining and retaining members is still a challenge strengthened by education and outreach. More discoveries!!!???? You need only to look deeper into this newsletter to find dozens of pages of new finds. Looking at the overall health of the collectibles market, the numbers of new discoveries and the activity level with online and catalog sales it is not hard to tell that we should easily reach 200 issues.

I am happy to welcome Ralph back with his column "Sales Tax Tokens Online". He will be catching us up with what has happened in the world of EBay since the beginning of the year. You might be surprised when you see the volume and dollar amounts of some of the sales. Monte has returned with a vengeance with new finds that will be sure to motivate even the most passive collector to search out new material.

Sit back and enjoy this issued loaded with tons of relevant information about sales tax token collecting. Prepare for the winter months and pick up that token research project you have been putting off. We all want to hear what you have to share. Please submit articles to the editor for inclusion into the next issue as we look forward to newsletter number 200th in 2023.

Sincerely, Robert W. Frye, editor (L-521)



ATTS MAIL BAG

Answers from our Membership



I have won this item on eBay, the seller had it listed as a tip tray? I have not done any research on it. It measures about 3 inches in diameter and it looks like a lid off a can with a sealing material on the back side? Billy Hatch, R-468

In response to Billy's request I have listed the three responses below that I received. Hope this helps all who were curious.

This is merely a guess from a long time enthusiast of taxation ephemera, which I can't document. The item appears to be a canning jar lid of the type used in home canning of fruits and vegetables. A Google search turned up no evidence of such a tax in Alabama, but this is my best guess.

Other taxation ephemera which have eluded many collectors include soda pop bottle caps with soft drink tax indicia on them (Louisiana, for example), and soda pop cans with state tax indicia incised on their lids (West Virginia comes to mind). Thought I'd pass these few tidbits along even though I'm no longer an active collector. – Lou

In the latest ATTS Newsletter, there was a photo of a metal object with the inscription "ALABAMA TAX PAID 5 CENTS." This item is a lid from a can of beer. These are mentioned in the Alabama State Revenue Catalog by John D. Bowman (2006). Here is a quote from this book: "The tax was again increased to 5c per 12 ounces effective Nov. 1, 1969, and was still at that rate in 1979. Many out-of-state breweries pre-paid the taxes by using special tax paid crowns or lids on beer."- Mike

The Alabama 'tray' that was reported (and pictured on the front cover) of issue #149 - that is NOT a sales tax item, nor does it have anything to do with sales tax. It was a revenue stamping affixed to the bottom of a can part and the cans had never been assembled, which is why it looked like a 'tip tray'. This was also done in Georgia. It is a revenue 'stamp' (although it is printed on the can bottom), not a sales tax 'stamp'. – Monte

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,

I hope this letter finds you all well. Wow! Issue 150! We are in rare company. Not many numismatic organizations ever come close to 150 issues. We're knocking on 40 years, another rare feat for a numismatic organization. I am so very proud of us.

In honor of our historic 150th issue, Monte has compiled a fantastic new finds article. His new finds articles are always my favorite and Monte has gone above and beyond for this issue. I hope you enjoy it as much as I do.

Looking through my overstuffed, ratty binder of newsletters and assorted ATTS materials, I find the first newsletter in the binder to be #100. For how many issues have you been a member?

Thank you to all our members for sticking with us. Thank you to all the former officers and contributors to this organization. I only wish Merlin were still around to see this. I'm certain that he would be proud.

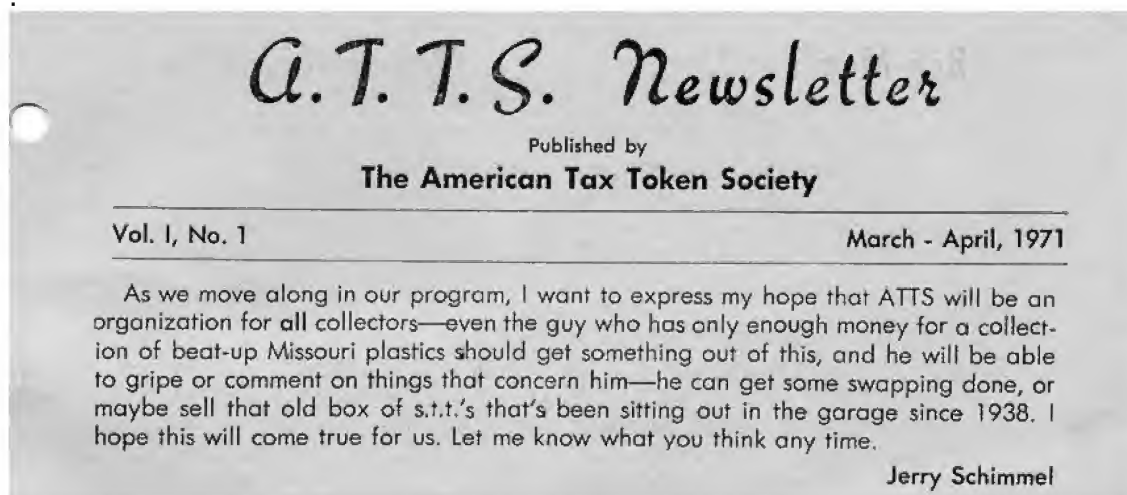
Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way.

All my best, John

ATTS TIME CAPSULE

Compiled By Robert Frye, L-521

The first official ATTS Newsletter was published in April 1971 by then editor Ernie Altvater below is an excerpt from that newsletter that still rings true today.



The fiftieth issue was all about what could be done to update and publish a revision to the earliest known sales tax token guides. Many different ideas were tossed around with regards to the publication and promotion of sales tax tokens. A few of them are republished below. The editor of the Newsletter at the time was Merlin K. Malehorn.



ATTS 50! NEWSLETTER

JULY—SEPTEMBER 1985

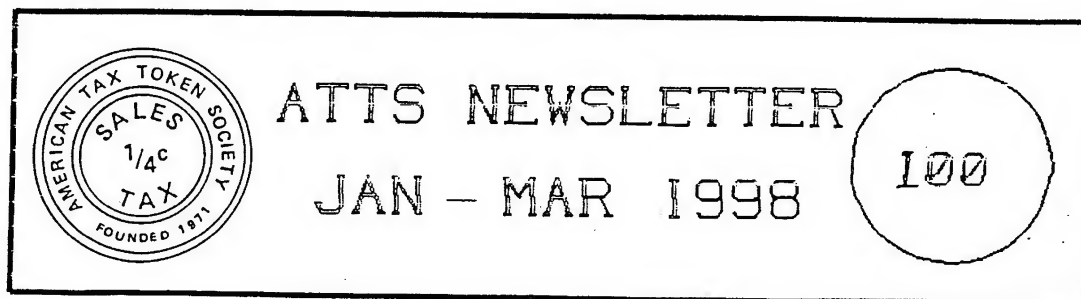
Yep, that's right! This is the 50th Newsletter! The first edition was March-April 1971. Since then there have been some ups and downs, but we've averaged almost four per year.

- o New finds (types and major varieties) remain to be discovered.
- o Some items cataloged as major varieties in Chits are open to question as being such.
- o Although significant work on minor varieties has been accomplished, the majority of the work remains to be done.
- o Either there are a lot of members who are busy on their collections but not reporting results, or there are only a few members who are actively working on their collection.
- o Should we try to develop an inventory of known rare and unique tokens--those that we know there are only one or a very few of? The inventory might list what it is and who has it. How would we go about compiling the inventory?
- o Would it be useful to have a separate "history" of tax tokens, rather than to have it included in the catalog as it is in Chits? If it were not in the catalog, it could be more of a "source book" to which we could add information as it is discovered. We could start a history by picking up the material from Chits and the Newsletter.
- o Who collects or concentrates on what? Would it be useful to develop a directory of specific interests or materials? For example, at the present time I'm concentrating primarily on state issues, to find minor varieties such as die, die cracks, etc. On the other hand, I know some others of us are working in other areas. Would a more comprehensive picture be useful for all of us?
- o Some of the pioneers in this field are gone from the scene, and eventually all of us will disappear. Could and should we begin to develop some informative materials about the pioneers--those that are gone and those still with us? What form would it take? I presume a brief biographical sketch would be interesting, followed by some discussion of the individual's contributions to the collection of information about tax tokens and growth of the ATTS. Who would be on the list that we'd start with? How would we collect the information?

- o Would it be useful to try to get together "presentation sets" for presentation to State Historical Societies, state museums, governors, or the equivalent, with attendant publicity? How would we collect the presentation set? What supporting data would go along with it and how would that data be developed?

---- The Editor

The one hundredth issue was business as usual; however Merlin did take a moment in his column to look back at the history of the ATTs. The editor of the Newsletter at the time was Marc Duvall.



100 Issues and Counting

Well, after all these years we've finally reached the century mark. We've averaged not quite four issues of the *Newsletter* per year, and that includes the 3½ years during which there were no issues. We've averaged 13 pages per issue, due mostly to some monstrous issues in the late 80s and early 90s. We've seen two comprehensive catalogs, one in 1977 and another in 1993. We've created a publication on the Herrin dies; a booklet on tax tokens that aren't sales tax tokens; a booklet for beginners; a booklet of newspaper clippings, mostly from the 30s; a bunch of Catalog Supplement Sheets, with more to come; a booklet on Canadian sales tax receipts; a booklet on the Ohio R5 scratch marks; booklets of reprints from several numismatic journals; a booklet of reprints from historic catalogs and lists; a reprint of *Tax Token Tally*; and goodness knows what else.

Unfortunately, our membership hasn't done too well. We've run anywhere from about 100 members to about 140. At the moment we are low; maybe interest will pick up.

New Finds and Related Memorabilia

Written and Compiled by Monte C. Dean (R-384) with Contributions and Research from Frank Binder (R-506), James Calvert (R-533), Carl Cochrane (L-238), Ron Coupland (R-603), Michael Florer (R-409), Robert Frye (L-521), Lawrence LeBel (R-598), Joseph McCarthy (R-616), John Ostendorf (R-518) and Steve Savio (No #)

Please note that the catalogue numbers assigned are for this article only. They do not relate either to *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin K. Malehorn and Tim Davenport (M&D), nor any new catalogue numbers which might be appended to that volume. They serve only to relate the listed numbers with the pictures herein contained and may be used until such time as a new catalogue is formulated.

UNITED STATES - FEDERAL

US RM-3

Date: Unknown
Dimensions: Unknown
First Reported: 04/12/10
Reported By: James Calvert

This is one of several items listed which Jim Calvert saved from information he found on eBay. During our recent visit together Jim was able to provide me with the tidbits he did have. Unfortunately, much of the knowledge we would have liked to have had was not available as those details were not provided by the sellers. Nevertheless, I've included what we do know with the hope that there might be a few of you out there who are familiar with some of these items and can supply us with those missing details.

Since this can/bank appears to be from the 1940's, as my best guess, perhaps some of our members who are also revenueurs can help identify when this tax was in effect.



US RM-4

Date: 1995
Material: Uncertain,
Gold
Anodized.
Weight 34.15 gms.
Dimensions: 39 mm.
First Reported: This Article
Reported By: Monte Dean

OBV: THE GREAT AMERICAN TAXPAYER'S REVOLUTION <Uncle Sam pointing forward> I WANT YOU / TO JOIN //.

REV: REPLACE THE IRS & INCOME TAX WITH A NATIONAL SALES TAX / 1995/ <American flag center above> BETTER WAY / USA //.

This medal came with an entire envelope full of material promoting the BETTER WAY USA organization which proposed the replacement of all other taxes with a single progressive 10% National Sales Tax. From their description progressive means that they would exempt such basic needs as food, rent, and medicine from this tax. Although there were many pages of information included in this packet, with membership cards, fliers, and other promotional items, I've only shown one of those paper pieces here simply to save a little space.



This is by no means the first or the last such organization which has proposed a national sales tax to replace other taxes, but I must say they certainly went out of their way to produce some awfully high quality items with their membership packet.

The medal itself was encased in a plastic container and it is one heavy little item. It appears to have honest to goodness gold plating on the exterior. In any case, it does say the magic words 'sales tax' on it, so it certainly qualifies as a very interesting piece of related memorabilia.

Even more interesting is the fact that this organization is still operational and still trying to get the national sales tax into legislation. This surprised me, as I would have guessed that after 15 years such an organization would be gone. If you would like to see what they have to say their website address is: <http://www.noirs.com/noirs/plan.html>

I didn't spend a great deal of time at that web address myself, so perhaps with a little investigation you will be able to find a few other goodies that qualify as pro-sales tax related memorabilia. Good Luck, and please let us know what you find.

Replace the complicated and unfair IRS and Income Tax with a National Sales Tax.

Join the GREAT AMERICAN TAXPAYER'S REVOLUTION now!

FINALLY...
NOW YOU CAN JOIN WITH MILLIONS OF OTHER AMERICANS WHO WANT TO GET THE IRS OUT OF THEIR LIVES. STOP THIS INSANITY! JOIN NOW!

With the IRS gone...

you no longer owe anything to the IRS. Total amnesty from tax debts and undeclared taxes. This is fair.

No More Audits & Stress
No More Breeding April 15th
No More Invasion of Privacy
No More Tax Liens & Garnishment
No More Record Keeping
No More Wasteful
No Social Security Cuts
We Will Take Care of IRS Employees & others affected- Low Income & Retired, Etc.



IMAGINE... NO MORE IRS AND NO MORE INCOME TAX. EVER! WHAT A RELIEF!
THERE IS A BETTER WAY—A NATIONAL SALES TAX!

SAVING: When we change to a 10% National Sales Tax you will get a 10% refund on all your savings in time and money. It is estimated that this new \$200 billion in added savings will all be yours and yours alone.

HERE'S WHAT YOU DO:
1. Make an inquiry copy of this flyer as you can and give them to others.
2. Get others lined up and involved and get them to make copies also.
3. Send in your membership card at \$15.00.

ABOUT BETTER WAY USA--
Better Way USA is the sponsor of THE GREAT AMERICAN TAXPAYER'S REVOLUTION. Better Way USA is a non-profit, government registration dedicated to ending the authority of the IRS.

HERE'S WHAT WE'RE DOING:
We are bringing together millions of Americans who, like us, want to see reform in our tax system. We will use the power of our members for better, faster and Call in campaigns to make sure that the will of the people is heard.

HOW YOUR CONTRIBUTION WILL BE USED:
There is no charge for this flyer. Your membership card will be used to transmit the efforts of Better Way USA. Funds will be used for membership literature, mailing out, media coverage expenses, etc.

The Member in celebration of this anniversary exchange, we have composed a special gift of a beautiful, collectible bronze medallion. It will symbolize your commitment to a fair and just tax system for all Americans.

We are counting on you. Join Today.

BETTER WAY USA P.O. BOX 10244
PORTLAND, OR 97206-0244

☐ YES, I want to join THE GREAT AMERICAN TAXPAYER'S REVOLUTION.

Please send me membership card at \$15 per set. I have enclosed \$_____

I understand that each membership set contains a beautiful bronze medallion and an official membership card.

Call 1-800-255-1904 To join today!

☐ VISA ☐ MASTERCARD ☐ AMERICAN EXPRESS ☐ PERSONAL CHECK

CARD # _____

Signature _____ Expires _____

MAKE CHECKS PAYABLE TO AND SEND PAYMENT TO:
BETTER WAY USA, P.O. BOX 10244, PORTLAND, OR 97206-0244

NAME _____

ADDRESS _____

CITY _____ ST _____ ZIP _____

PHONE () _____

BETTER WAY USA IS A NON PROFIT CORP. MEMBERSHIP FEES ARE NOT TAX DEDUCTIBLE.
ALLOW 4-6 WEEKS FOR DELIVERY.

PERMISSION IS GRANTED TO COPY THIS DOCUMENT IN FULL WITHOUT CHARGE. COPYRIGHT 1993 BETTER WAY USA.

US RM-5

Date: 4 April 1936
Material: Original Photo
Appeared in: The Denver Post
Dimensions: 7" X 9"
First Reported: This Article
Reported By: Monte Dean

This original illustration was used in an article that appeared in The Denver Post on the 4th of April of 1936. Each state that was known to use a sales tax is shaded with the tax rate that was then current.

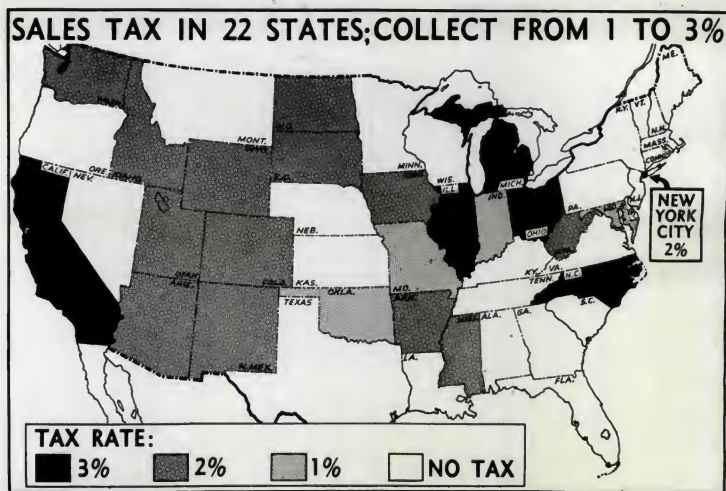
Please note that there are a few surprises here, or at least the information was different from what we might have believed to be true. Idaho, Wyoming, North and South Dakota, Arkansas and Iowa are all listed as having a 2% sales tax. Maryland and Indiana both list a 1% sales tax. Louisiana, Kentucky, Alabama and Kansas are listed as having no sales tax, although they did step up to the sales tax plate shortly thereafter, as we know. I found this map to be particularly interesting simply because I had never seen these tax rates at this particular key point in the sales tax token history displayed with such care and detail. It gives us a much more precise idea of where sales taxes were in affect at this moment in time.

It also gives us some hope of seeing related memorabilia items, if not actual tokens, from states we might have dismissed as possibilities. Thus far we have never had a single report of ANYTHING from the state of Wyoming that relates to sales taxes, as an example. But with a 2% sales tax rate in effect in Wyoming at the time this illustration was prepared it seems much more likely that there must have been something produced by someone, probably AGAINST the tax, that has never been discovered or reported to date.

This photo/illustration also had the original story from the AP attached to the back. To save space I will transcribe that article as follows:

6289: Associated Press Photo From New York. Use Credit.

WHERE SALES TAXES ARE PAID. / NEW YORK, APRIL 4 -- THIS MAP SHOWS STATES / AND CITIES IN WHICH RETAIL SALES TAXES ARE / COLLECTED. / TWENTY TWO STATES NOW COLLECT SUCH LEVIES. / NEW ENGLAND STANDS OUT AS THE / ONE SECTION WITHOUT SUCH TAXES. NEW YORK / CITY IS THE ONLY CITY WITH A SALES TAX / BUT ST. LOUIS AND KANSAS CITY, MO., LEVY / GROSS TURNOVER TAXES WHICH ARE SIMILAR / BUT MUCH SMALLER. //



ALABAMA

AL MRR-651201

Date: Dec. 1, 1965
Dimensions: 5.5 X 6.5"
Page Count: 37
Print Color: Black
Paper Color: Off White
First Reported: 04/12/10
Reported By: James Calvert

This is our first report of a municipality, rather than a state, that issued its own rules and regulations on the subject of Sales (and Use) Tax, for the city of Huntsville, Alabama.

Ordinance 65-360 specifies a 1% sales tax on automobile sales, plus a 2% sales tax on all other tangible personal property. There is nothing here pertaining to 'tokens', of course, but the following bracket was applied: ...on that part of the sales price which is a fractional part of a dollar there shall be collected in addition to the tax collected on whole dollars, no tax on one cent to and including 10 cents, one cent tax 11c-59c, two cent tax 60c-99c.

It is likely that there were many other cities and municipalities that also issued their own separate requirements for sales tax and it would be most interesting to see more of these as they become known.

SALES AND USE TAX ORDINANCE

ORDINANCE NUMBER 65-360 AND 65-361
PURSUANT TO ACT No. 298, H. 516, REGULAR
SESSION 1965, APPROVED AUGUST 10, 1965

THE CITY OF HUNTSVILLE, ALABAMA



EFFECTIVE DATE DECEMBER 1, 1965

ARIZONA

AZ RM-4

Date: 1965
Elongated On: AZ S-2
Discovered: 1
First Reported: 04/12/10
Reported By: James Calvert

It is becoming apparent from the numerous reports that we have begun to receive that many metal sales tax tokens were elongated.

I can assure you that having a few of these 'odd' items in your set will greatly increase your interest in your own collection when you take the time to enjoy it. This is especially true when you can sometimes purchase these elongated sales tax items for less than a dollar or for a few dollars each at most. If any of you have the time to contact elongated 'squashed penny' dealers or collectors it is likely that you would be able to find even more of these. Perhaps you might even run across some of the truly rare Dotty Dow pieces that do have the magic 'sales tax' inscription on them and which are true prizes when they become available. Certainly this area of close cousin collecting has had little examination in the past and it would be an area of interest to many of us should you be able to acquire a fair collection.

I, for one, would love to read an article by someone (besides me) who takes a particular interest in this area and I would be more than happy to offer my help (and photos) if you decide that you would like to make this a sub-specialty of your sales tax token collecting interest. I do not have an example of this particular elongated sales tax token, but I do have many duplicates of others. **Send me a self addressed stamped envelope and request one and I'll be happy to put one in the mail for you for free.** Maybe it will interest you enough so that you will find a whole new area of collecting and help give you that incentive to let us know the details of your discoveries. For the cost of a couple of postage stamps you can't go too far wrong.

Christmas is an avidly collected theme in many genres and this is the first Christmas related memorabilia piece used in conjunction with a sales tax token that I've seen. For all we know there may be many more, or an entire series of these that we have never seen. It is certainly an area where a little work and inquisitiveness might pay off with a truly unique collection that fits wonderfully with the sales tax token collection you already have.



CALIFORNIA

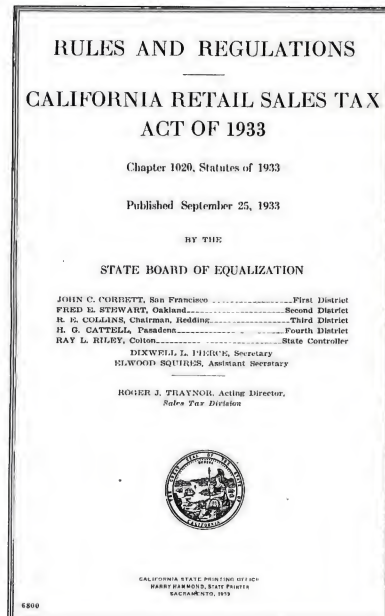
CA SRR-330925

Size: 8.5 X 3.5"
Page Count: 19
Print Color: Black
Exterior Color: White
First Reported: Many Years Ago
Reported By: A Fairy in the Wind

Front Cover: RULES AND REGULATIONS / CALIFORNIA RETAIL SALES TAX / ACT OF 1933 / Chapter 1020, Statutes of 1933 / Published September 25, 1933 / BY THE / STATE BOARD OF EQUALIZATION / <followed by a listing of all board members from each district, the Controller, Secretary, Assistant Secretary, and Director (of the Sales Tax Division)> / <State Seal> / CALIFORNIA STATE PRINTING OFFICE / HARRY HAMMOND, STATE PRINTER / SACRAMENTO, 1933 //

There is absolutely nothing of interest in this booklet for us. In fact, there isn't even a listing for the AMOUNT of tax or percentage that will be charged, nor is there a bracket system, or any mention whatever of how any partial cent payment might be accomplished. One of the 'worst' SRR's a state ever issued.

Please let me know if you were the one who sent me the photo copy of this item - probably a decade or more ago. I had thought Michael Florer had sent it to me, but he denied responsibility. If you provided this to me I apologize for having lost that information and I promise I won't call you a fairy in the wind.



CA RM-2

Size: 227 X 102 mm.
Date: Rule 80?
Discovered: 1
First Reported: 04/12/10
Reported By: James Calvert

This sales tax bracket card was issued by the Central and Northern California Tavern Association. It is one of several that we are reporting this issue. These sales tax rate cards are fun items to add to your collection for very reasonable prices and help establish the rates of sales tax at a particular time and how they changed as time progressed.

Retail Price	Sales Tax	Total Price
.0076	.0024	.10
.1463	.0037	.15
.1951	.0049	.20
.2439	.0061	.25
.2927	.0073	.30
.3415	.0085	.35
.3902	.0098	.40
.4390	.0110	.45
.4878	.0122	.50
.5366	.0134	.55
.5854	.0146	.60
.6341	.0159	.65
.6829	.0171	.70
.7317	.0183	.75
.7805	.0195	.80
.8293	.0207	.85
.8780	.0220	.90
.9268	.0232	.95
.9756	.0244	1.00

CA RM-3

Size: 227 X 102 mm.
Date: 1972
Discovered: 1
First Reported: 04/12/10
Reported By: James Calvert

This sales tax bracket card titled: OFFICIAL CALIFORNIA 4% SALES TAX REIMBURSEMENT SCHEDULE was issued by JOHN W. LYNCH / MEMBER, STATE BOARD OF EQUALIZATION. I believe it is from 1972, because of the form number used.

Transaction	Tax	Reimbursement
.00	.00	.00
.01	.00	.00
.02	.00	.00
.03	.00	.00
.04	.00	.00
.05	.00	.00
.06	.00	.00
.07	.00	.00
.08	.00	.00
.09	.00	.00
.10	.00	.00
.11	.00	.00
.12	.00	.00
.13	.00	.00
.14	.00	.00
.15	.00	.00
.16	.00	.00
.17	.00	.00
.18	.00	.00
.19	.00	.00
.20	.00	.00
.21	.00	.00
.22	.00	.00
.23	.00	.00
.24	.00	.00
.25	.00	.00
.26	.00	.00
.27	.00	.00
.28	.00	.00
.29	.00	.00
.30	.00	.00
.31	.00	.00
.32	.00	.00
.33	.00	.00
.34	.00	.00
.35	.00	.00
.36	.00	.00
.37	.00	.00
.38	.00	.00
.39	.00	.00
.40	.00	.00
.41	.00	.00
.42	.00	.00
.43	.00	.00
.44	.00	.00
.45	.00	.00
.46	.00	.00
.47	.00	.00
.48	.00	.00
.49	.00	.00
.50	.00	.00
.51	.00	.00
.52	.00	.00
.53	.00	.00
.54	.00	.00
.55	.00	.00
.56	.00	.00
.57	.00	.00
.58	.00	.00
.59	.00	.00
.60	.00	.00
.61	.00	.00
.62	.00	.00
.63	.00	.00
.64	.00	.00
.65	.00	.00
.66	.00	.00
.67	.00	.00
.68	.00	.00
.69	.00	.00
.70	.00	.00
.71	.00	.00
.72	.00	.00
.73	.00	.00
.74	.00	.00
.75	.00	.00
.76	.00	.00
.77	.00	.00
.78	.00	.00
.79	.00	.00
.80	.00	.00
.81	.00	.00
.82	.00	.00
.83	.00	.00
.84	.00	.00
.85	.00	.00
.86	.00	.00
.87	.00	.00
.88	.00	.00
.89	.00	.00
.90	.00	.00
.91	.00	.00
.92	.00	.00
.93	.00	.00
.94	.00	.00
.95	.00	.00
.96	.00	.00
.97	.00	.00
.98	.00	.00
.99	.00	.00
1.00	.00	.00

CONNECTICUT

CT RM-1

Date: Early 1960's
Reported By: Monte Dean

Our first and only item ever reported from this state.

This is a topper that was placed on the cash register in A&P stores during the early 1960's. It lists the brackets for the sales tax required on the reverse (facing the clerk) along with a short list of what items must have sales tax collected. The obverse (facing the customer) reminds them to ask for their itemized receipt. Although this is far from being a 'token' it is especially interesting because it is obviously a difficult state to find ANYTHING from that relates to sales tax.

Many collectors who are only interested in filling their 2 X 2 holes won't have much use for such an item, but there are those who find these pieces of sales tax related memorabilia to have significant historical importance in their collections. Please let us know if you have such odd but interesting related memorabilia.



DISTRICT OF COLUMBIA

DC RM-1

Size: 103 x 130 mm.
Paper Color: White
Print Color: Black
Date: 1983

This is Form 25, revised 9/83 for use at GIANT FOODS for a District of Columbia Sales Tax Exemption. Although exemption slips are actually available from almost any retailer in any state that has a sales tax, they are usually not something included in most collections simply because of the work involved with locating them. They are free for the asking at the retailer, but very few STT collectors would ever take the time to ask.

In this particular case it is certainly an interesting item to include in your collection because it is the ONLY item from this location that has ever been reported that has anything at all to do with the sales tax.

GIANT FOOD INC.		
DISTRICT OF COLUMBIA SALES TAX EXEMPTION		
STORE NUMBER	AMOUNT OF SALES TAX EXEMPTED	DATE
	\$	
DISTRICT OF COLUMBIA SALES TAX IN THE ABOVE AMOUNT HAS NOT BEEN COLLECTED FROM THE HEREIN NAMED CUSTOMER BY REASON OF:		
<input type="checkbox"/> CUSTOMER HAS A DIPLOMATIC CARD		
SPECIFY CARD NUMBER:		
<input type="checkbox"/> CUSTOMER HAS A DISTRICT OF COLUMBIA CERTIFICATE OF EXEMPTION NUMBER.		
SPECIFY EXEMPTION NUMBER:		
CUSTOMER'S NAME (PLEASE PRINT)		
ADDRESS		
CITY	STATE	ZIP
CUSTOMER'S SIGNATURE		
FORM 25 (9/83)		

ILLINOIS

IL - NOT2

This is yet another of the many tokens that has been advertised as 'sales tax' related for the state of Illinois that is NOT related to sales tax in any way. Simply because it has the denomination of 1/2 cent many attempt to sell it or list it as an STT but it was produced strictly as an advertising 'gimmick' and had nothing whatever to do with paying sales tax. It is listed here, as was the previous Avon issue (IL-NOT1, ATTSN issue #138) simply to alert those of you who might believe it to be a sales tax token from purchasing it under that assumption.



IL - NOT3

Size: 20 mm.

Material: Brass

OBV: THIS DISC
REPRESENTS A CASH
DISCOUNT ON A 10c
PURCHASE / CASH VALUE /
1/5 / CENT //.

REV: GOOD ONLY
AT LOCAL REGISTERED
DEALERS / SEIDER'S
MATHER CORP / CHICAGO
DISTRIBUTERS / REG. No. /
THOS P. TIRRY <in fancy script> / 1932 / @ //.

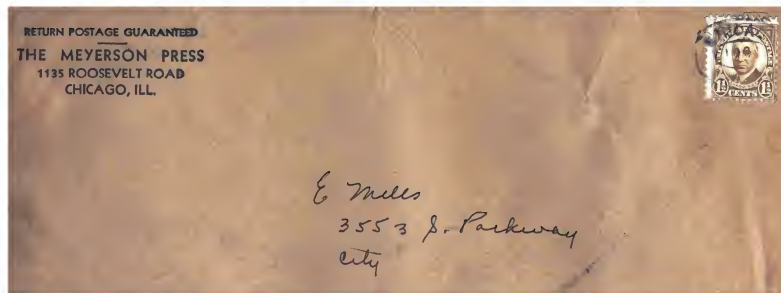


The date of 1932 is really what makes this little token more intriguing than the majority of partial cent tokens that are reported from Illinois that have nothing to do with sales tax. Why would any dealer issue a token that represented 2% of a 10 cent purchase?

As seen in IL SRR-380315 (listed below) Illinois actually BEGAN their sales tax at 2%, not 3%, which is in direct conflict with the information provided in the M&D. Is it possible that this token was prepared in anticipation of that 2% sales tax rate? Even though the COPYRIGHT is 1932, perhaps these were not put into production or for use until the sales tax laws actually took affect the next year. Unfortunately, the magic word - tax - is not used on this token, so it must, for the time being, NOT be considered a sales tax token.

IL NF-13 & 14 plus IL RM-1, 2, 3 & 4

The next six items - two new finds and four related memorabilia - all came together in a single envelope from The Meyerson Press / 1135 Roosevelt Road / Chicago Ill. and was sent out at the very beginning of the issue of sales tax scrip from that state. The envelope and its contents were a promotional feature from this printer trying to educate the public and those who might be interested in selling their product about the new sales tax.



Each item included in this envelope is detailed below:

Above is the envelope which contained all of the following material. It was mailed in April of 1933, although it is not possible to determine the exact date from the post mark. This printer obviously saw a great chance to make some money printing sales tax cards and wasted no time in letting potential clients know that they were prepared to print them for very reasonable prices.

The following four items all measure 48 X 89 mm. with black ink printed on fairly heavy white cardboard.

IL NF-13: 10 10 10 5 5 5 5 10 10 10 (printers guild bug 486) 5 5 5 5 / 3% ILLINOIS STATE SALES TAX / MANHATAN COFFEE SHOP / Real Beer 10c a Stein / 76 West Van Buren St. / 3 CENT TAX PAID TICKET / This ticket entitles bearer to buy one dollar's / worth of merchandise without paying further / tax at any time. //



IL RM-1: NO. M-7-SALES TAX CARDS / (WHITE VELLUM) / \$1.50 PER 1000 / PLUS POSTAGE / UNION LABEL IF DESIRED / SAME DENOMINATIONS AS SAMPLE / THE MEYERSON PRESS / 1135 WEST ROOSEVELT ROAD / CHICAGO //.

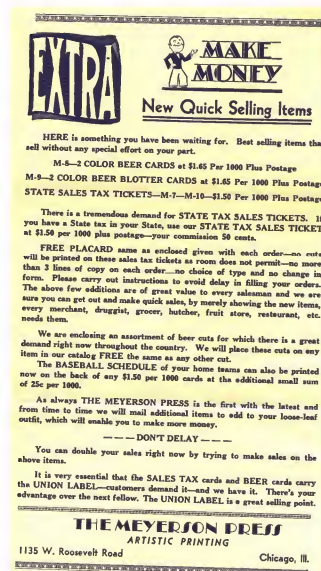
IL NF-14: 1 1 1 1 1 2 2 2 2 2 5 5 5 10 10 / 3% ILLINOIS STATE SALES TAX / 3 CENT TAX PAID / CHAPMAN'S RESTAURANT / 2517 EAST 55TH ST. <space> CHICAGO, ILL. / THIS TICKET ENTITLES BEARER TO BUY ONE DOLLAR'S WORTH OF MERCHANDISE WITHOUT PAYING FURTHER / TAX AT THIS STORE AT ANY TIME / 1 1 1 1 1 2 2 2 2 2 5 5 5 10 10 //.

IL RM-2: NO. M-10 WHITE SALES TAX CARDS / (WHITE VELLUM) / \$1.50 PER 1000 / PLUS POSTAGE / UNION LABEL IF DESIRED / SAME DENOMINATIONS AS SAMPLE ABOVE / THE MERERSON PRESS / 1135 WEST ROOSEVELT ROAD <space> CHICAGO //.



As can be seen above, two of these are actually the sales tax cards that were printed by this printer and two of them were promoting the sale of those cards. There were four more cards on the reverse of this sample board, but they all relate to the sale of business cards, beer cards, and beer blotters. I have not shown pictures of them, since they do not relate to sales tax in any way and they are simply examples of what this printer was attempting to sell.

In addition to the cards themselves, this printer included a poster that could be displayed at a place of business as shown to the far right. This item is on heavy white paper measuring 9.5 X 11.5 inches, and is given the catalogue number IL-RM3.



To the center above is an additional flyer that was also included in this packet on medium weight white paper with dark blue ink asking for distributors to sell their products. This item measures 8.5 X 6 inches. Although I've kept the picture small to conserve space, some of the details of interest to us include:

Title: EXTRA / MAKE MONEY/ NEW QUICK SELLING ITEMS. Paragraph 1: HERE is something you have been waiting for. Best selling items that sell without any special effort on your part. Paragraph 2: STATE SALES TAX TICKETS - M-7 - M-10 \$1.50 Per 1000 Plus Postage. Paragraph 3: There is a tremendous demand for STATE TAX SALES TICKETS. If you have a State tax in your State, use our STATE TAX SALES TICKET at \$1.50 per 1000 plus postage - your commission 50 cents.

This entire packet of information, including the two R-10 Sales Tax Scrip, sold on eBay for the ridiculously cheap price of only \$75.00 simply because the seller decided to list this at a 'buy it now' price. I am quite certain that if it had been allowed to run as an auction the \$75.00 would have only been a good down payment on the final amount this packet would have probably achieved. For those of you who don't use eBay, this one example might prompt you to take another look at the possibility of exploring that avenue as a source for your collection.

IL RM-5

Size: 9.75 X 12.5" **Material:** Original Photo **Date:** May 12, 1935



This is the original photograph used for the front page of the *Chicago Sun Times* on May 12, 1935. From left to right, high to low, the signs read: TAX WEALTH / NOT MISERY / Down With The / Sales Tax // UNITED WE BEAT / DIVIDED / WE / STARVE // WE NEED / FOOD TODAY / NOT NEXT WEEK //. <left side> DOWN / WITH THE / SALES TAX / <center> IWA <in half circle> / TAX / THE / RICH // WE / WANT / WORK // WE / RELIEF / KEEP / JOIN <left side only of sign visible>.

Considering two of the signs, including the largest one near the center, specifically mention the sales tax as a major issue I thought it deserved a place in our related memorabilia for Illinois.

Catalogue #: IL SRR-380315

Dimensions: 6 X 9"
Page Count: 94
Date: March 15, 1938
Cover Color: Light Blue

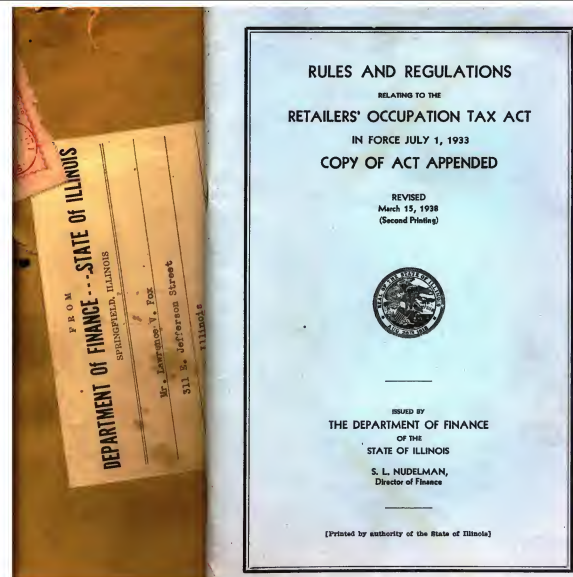
Our first report of a State Rules and Regulations from the state of Illinois. This one was discovered in its original mailing envelope which makes it even more interesting.

In addition to its 94 numbered pages there were also 9 separate revisions added in, most dated in October and November of 1938, none of which pertained to sales tax tokens.

With this much material, I felt certain that there would be some great information for us, but I was wrong. In fact there was almost nothing concerning partial cent payments. There were only two items of interest in this thick pamphlet, as follows:

Page 8: RATE OF TAX. House bill No. 563 (L 1937, p. 1058) approved and in effect April 20, 1937 provides as follows concerning the rate of Retailers Occupation Tax: Sales made on and after July 1, 1933 and prior to July 1, 1935, two per cent (2%) of the gross receipts from such sales. Sales made on and after July 1, 1935 and prior to February 15, 1939, three per cent (3%) of the gross receipts from such sales.

Page 81: TOKENS. Section 2 ½. The Department may issue tokens in such denominations in face value of less than one cent, as the Department may determine. These tokens shall be sold at face value, upon request, to persons engaged in the business of selling tangible personal property at retail in this State. The Department shall redeem these tokens at face value upon presentation by the bearer. Section added: L. 1935, p. 1203.



IL - Admission Ticket

Size: 76.5 X 57.5 mm.
Paper Color: Deep Tan
Print Color: Black
Date: 1948

Many sales tax token collectors often mistake admission tickets listing tax as part of the price as having something to do with sales tax. During the last year I've probably had at least a dozen inquiries about admission tickets that listed tax with questions about what that tax actually was. For the benefit of everyone, I have included this single interesting ticket in this article with the hope of answering some of those questions.

Almost all states and many cities and municipalities had or have a tax which is most commonly termed Entertainment Tax or Admissions Tax that has nothing to do with sales tax as we know it. These are taxes specifically enacted by states to find yet one more source of revenue, but this tax really cannot be considered nor termed a sales tax.

This does not preclude their exclusion from your collection because many of them do have significant historical value and most certainly help give a 'normal' sales tax token collection some foundation in that history. But it should be mentioned that regardless of your personal decision to collect them or to include them in your collection - they are NOT sales tax scrip.

The above ticket is an example of what can be found and which does help to add spice to a collection, but this and other similar tickets have no relation to anything regarding sales tax.

This particular admission ticket was for the "Salute to the New Jewish Republic" held at the Chicago Stadium, 1800 West Madison Street, Chicago, Illinois, on Sunday, May 16, 1948. It was sponsored by Americans for Haganah and all other National Jewish Organizations. It was reported in "*The Sentinel's History of Chicago Jewry 1911-1961*", pp. 47-49, as having a crowd of over 25,000 in attendance and that it was an emotionally charged event. Again, this is certainly a historically wonderful ticket to add to a collection, but even though it does list a tax of 8 cents, that tax has nothing to do with sales tax.



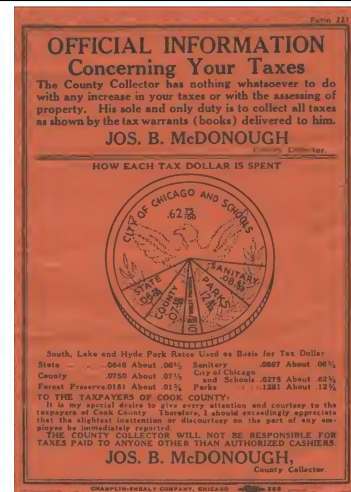
IL - 1932 Cook County Taxes Collected and Spent

Size: 4.5 X 6"
Pages: 4
Paper Color: Orange
Print Color: Black
Date: 1932

Although this item has nothing to do with sales tax, it is interesting because it gives many of the facts and figures of what was happening with taxes in the state of Illinois just prior to the introduction of the sales tax.

This small hand out brochure, produced by Jos. B. McDonough the County Collector for Cook County, gives all of the information about where the property tax and real estate tax is coming from and where it is going after it is collected. It also notes how tax warrants are processed, and how they can be used for payment of these taxes.

The back page is especially interesting as it lists the different tax rate tables for the distribution of the monies collected for Chicago in 1932.



INDIANA

IN/IL? NF-1

Material: Appears Brass
Dimensions: Unknown
Discovered: 1
First Reported: 02/06/10
Reported By: James Calvert

OBV: REDEEMABLE AT THE CHAMBER OF COMMERCE / CHICAGO / 1/4 C / INDIANA //. REV: UNKNOWN

Are you SODAK3 on eBay? This item sold on eBay on 081025 for the amount of \$131.38. Obviously there was plenty of bidding and obviously someone thought it was an awfully important token. Since then



I've spent considerable time trying to locate another, without success. In fact, I'm not even sure what the reverse of this token looks like, because only the obverse was shown in the eBay lot.

This token is so very like the 1933 provisional issues of Illinois that it even has the same words surrounding its exterior. This could NOT be a sales tax token from Indiana as that state did not begin its sales tax until 1967 and this token's style is obviously much earlier. However, Wolf Lake is the only thing that separates Hammond, Indiana and Chicago, Illinois, so I'm wondering if it could have been an Illinois token that also listed Indiana simply for convenience sake since it is so close to that border.

Since I have been unable to locate another specimen or any listing of such a token anywhere, I still don't know what the reverse inscription might have been, and knowing that might help solve the mystery.

If anyone has any other information about this very interesting token, we would greatly appreciate your contact and the details that we don't know. Although it is most unlikely to be a sales tax token from Indiana, it is possible that it is an undiscovered Illinois sales tax token and the listing of Indiana on the obverse may have simply thrown everyone into believing it was from that state. I really don't know. Help or opinions would be most happily accepted.

IN RM-1

Size: 8.5 X 11"
Paper Color: Light Green
Print Color: Black
Date: 1974?
First Reported: This Article
Reported By: Monte Dean

This poster was actually a folded mailer sent to a merchant in Montpelier, Indiana. I believe the date is 1974, as the beginning numbers used before the address are 002174-01. The purpose of this mailer was to post a list of which items commonly sold at agricultural retail outlets were NOT exempt from the sales tax, even if the customer DID have an Agricultural Exemption Certificate.

The list is quite long, and I'm actually surprised that farmers still had to pay sales tax on some of the listed items.

The poster ends: **SALES TAX ON THE ABOVE ITEMS MUST BE COLLECTED BY THE / MERCHANT AT THE TIME OF SALE / SALES TAX DIVISION / INDIANA DEPARTMENT OF REVENUE //**

IMPORTANT SALES TAX NOTICE
AGRICULTURAL EXEMPTION CERTIFICATES
MUST NOT BE USED
FOR THE FOLLOWING TAXABLE ITEMS

1. Wearing apparel including boots, gloves, rainwear, etc.
2. Appliances such as refrigerators, freezers, mixers, stoves, washing machines, fans, air conditioners.
3. Hand tools, hammers, saws, chisels, wrenches, etc.
4. Power tools such as chain saws, drills, welders, lathes, etc.
5. Lawn or garden equipment such as garden tractors, roto tillers, rakes, shovels, lawnmowers.
6. Any motor vehicle to be licensed for highway use.
7. Building material or building hardware such as lumber, cement, nails, plywood, brick, paint.
8. Fencing material or tools such as fence, gates, posts, fence stretchers or electric fence chargers.
9. Plumbing, electrical supplies and accessories, pumps.
10. Horses, ponies or donkeys not used as draft animals in the production of agricultural products.
11. Food for above non-exempt horses, ponies, etc.
12. Fertilizer, pesticides, herbicides or seeds to be used for gardens and lawns.
13. Field tile or culverts.
14. Silos, storage bins or tanks.
15. Graders, ditchers, front end loaders or similar equipment.
16. Repair or replacement parts for any of the above items.

SALES TAX ON THE ABOVE ITEMS MUST BE COLLECTED BY THE MERCHANT AT THE TIME OF SALE.
SALES TAX DIVISION
INDIANA DEPARTMENT OF REVENUE

KANSAS

KS RM-1

Date: Aug. 27, 1938
Discovered: 1
First Reported: 02/06/10
Reported By: James Calvert

This envelope contained a number of pages for the purpose of the merchant to be able to file their sales tax returns. It contains a four page form. The second and fourth pages are exactly the same, with the second and third pages joined with postage stamp perforations. There was also a return envelope included to the Sales Tax Department / State Tax Commission / Topeka, Kansas. In order to reduce the size of the space required to report this item, I have not included photos of all four pages, but they are available if you would like them. Please ask if you do.

Apparently this form had to be filed every month, because this one is dated for the Month Ending August, 1938. The first page is a rather straight forward accounting of what needs to be included in the calculations for submission of sales tax by the merchant. There is duplicate (similar but not the same) which must have been what the merchant kept for their records. Page two lists questions that needed to be answered. Most of these questions concern who owned the business, and if any changes were made to the business since the last filing.

It is all about as interesting as any tax form, but it does give us an in-hand example of how the taxes worked and were paid. For that reason alone is an important historical document that helps confirm what we do know.

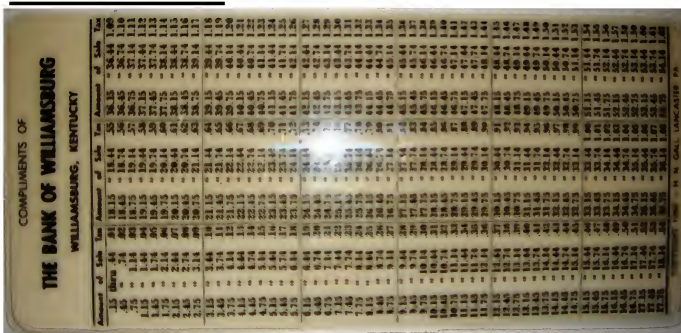


KENTUCKY

KY RM-1

Date: 1960
Dimensions: 194 X 88 mm.
Material: Plastic Encased
Printed by: H. N. Gall,
Lancaster, PA
First Reported: 02/06/10
Reported By: James Calvert

Yet another Sales Tax Bracket Card. This one COMPLIMENTS OF / THE BANK OF WILLIAMSBURG / WILLIAMSBURG, KENTUCKY //. Far from being a token, but these MRCs (Merchant Rate Cards) sure do spice up a collection. Note that all known MRC's will be listed in the new catalogue.



LOUISIANA

Catalogue #: LA SRR-360630
Page Count: 13
Discovered: 1
First Reported: 02/06/10
Reported By: Michael Florer

Our first report of a State Rules and Regulations booklet from Louisiana. Like all of the SRR's I've seen the majority of this pamphlet is used to describe all the penalties that will descend on anyone who does not follow every rule within it.

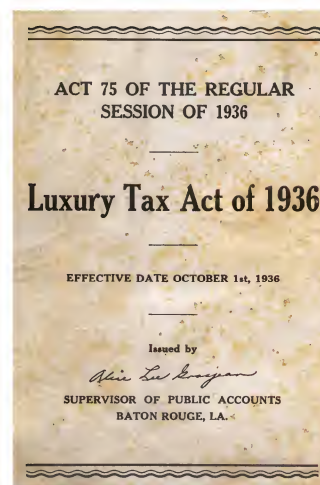
Although this was called a Luxury Tax it was a Sales Tax by any definition. Some of the exempted items that did not require this tax really were items of necessity, such as most food items, pots and pans, clothing and shoes with a purchase price of less than \$3.00 (and that did not contain any silk), electric power, gasoline, seed, feed, and livestock, and other farm tools.

But there were also a number of exempted items that were apparently not considered 'luxuries' that included cigars, cigarettes, chewing tobacco, snuff, alcoholic beverages as long as the alcohol volume was MORE than 1/2 %, and insurance.

For our purposes, the most interesting information is:

From Page 10: That in order to enforce the collection of the exact amount of the said tax hereby levied, the supervisor is authorized and required to design and have manufactured tokens of such size and denominations as he may determine. The Supervisor is hereby invested with authority to promulgate rules and regulations for the sale, handling, distribution, and redemption of the said tokens. Any person or persons who shall buy, sell, handle, use, or have in possession, any counterfeit token shall be deemed guilty of a felony and upon conviction shall be sentenced to not less than one year nor more than three years at hard labor in the State Penitentiary

From Page 13: The cost of preparing and distributing the tokens required to be furnished, and of the inspection and enforcement duties required herein, shall be borne by the revenues produced by this Act and the Supervisor shall withhold from the first sums realized upon the collections of the tax levied hereunder, a sum not to exceed One Hundred and Seventy Five Thousand (\$175,000) Dollars per annum.



MARYLAND

MD RM-1

Size: 103 x 130 mm.
Paper Color: White
Print Color: Black
Date: 1989

This is Form 26, revised 9/89 for use at GIANT FOODS for a Maryland Sales Tax Exemption. Although exemption slips are actually available from almost any retailer in any state that has a sales tax, they are usually not something included in most collections simply because of the work involved with locating them. They are free for the asking at the retailer, but very few STT collectors are aware that these are so easily available.

In this particular case it is certainly an acceptable item to include in your collection simply because it is the ONLY item from this state that has ever been reported.

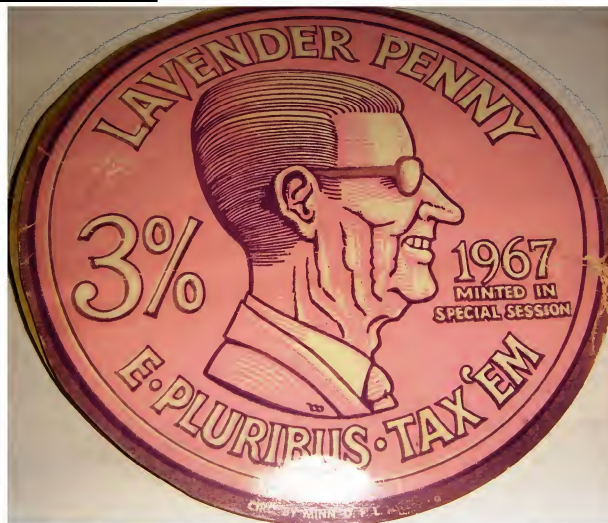
GIANT FOOD INC.		
MARYLAND SALES TAX EXEMPTION		
STORE NUMBER	AMOUNT OF SALES TAX EXEMPTED	DATE
\$		
MARYLAND SALES TAX IN THE ABOVE AMOUNT HAS NOT BEEN COLLECTED FROM THE HEREIN NAMED CUSTOMER BY REASON OF:		
CUSTOMER HAS:		SPECIFY CARD NUMBER
<input type="checkbox"/> DIPLOMATIC CARD <input type="checkbox"/> MARYLAND CERTIFICATE OF EXEMPTION NUMBER <input type="checkbox"/> WIC VOUCHER		
CUSTOMER'S NAME (PLEASE PRINT)		
ADDRESS		
CITY	STATE	ZIP
CUSTOMER'S SIGNATURE		

FORM 26 (Rev. 9/89 CMX)

MINNESOTA

MN RM-1

Size: 72 mm.
Print Color: Pink & Lavender
Date: 1967
Discovered: 1
First Reported: 04/01/10
Reported By: James Calvert



Recently while visiting Jim we spent three days looking through his collection. This item just floored me. I've been a resident of Minnesota for nearly 3 decades and have yet to find a single example of the MN R1 in this state, even though I've been to thousands of rummage sales, antique stores, and coin and stamp shows in that time. Jim didn't even know that what he had was different from the 'normal' MN R1 because he had never seen another, and was unaware that the one he owned is a completely different print color than normally found.

I've seen six or seven example of the MN R1, and all of them were a uniform purple and lavender print. This one is NOT faded, but is PINK and lavender instead of the darker colors. I spent quite some time looking this over carefully and it definitely was a different print color and not just showing a different hue because of some deterioration from environmental exposure.

To my knowledge, all of the MN R1's I've seen in the past, including those I've owned myself, have all originated from a single source - Tom Holifield. My guess is that this one, which Jim did not get from Tom, was simply a different print run that used different ink colors for the printing. I've compared the photos to what is normally seen, and I don't see any other deviation from the normal examples, but this certainly does qualify as a different variety.

MISSISSIPPI

MS NF-6

Size: Unknown
Card Color: White
Print Color: Black
Date: Probably 1932-33
First Reported: This Article
Reported By: John Ostendorf

Oby: The Penny Stores/
Incorporated / MERIDIAN /
MISSISSIPPI //.

Rev: TAX
CHANGE / STATE SALES
TAX / Paid on Future
Purchase of / TEN CENTS /
The Gower Printery /
Meridian, Miss. / 10c //.



Without doubt this particular new find can only be considered one of the highlights of this issue. Not only is this the very first private scrip sales tax 'token' ever discovered for the state of Mississippi, but it may very well be the earliest sales tax scrip ever found.

Mississippi enacted a general sales tax that was actually a gross receipts tax that took effect on June 1, 1930. The Emergency Revenue act of 1932 actually began the requirement for a 2% sales tax and took effect on May 1, 1932 and was to last until April 30, 1934. The actual distribution of sales tax tokens did not occur until March 26, 1936.

It is my belief that this particular scrip was probably issued during that interim and thus must be one of the very earliest sales tax scrip ever issued.

This item sold on eBay on 26 May 2010 for the price of \$143.50. In my opinion the winner of this lot received a true prize for that amount. I did contact the winning bidder, who lives in the state of Mississippi, hoping to get actual dimensions and better photos than what was shown on eBay but I have not received that information. I still hope he will contact me with more exact details. Please.

MISSOURI

MO NF-11

Stamped on: MO S-1
Stamp Color: Green
Probable Date: 1935-1937
Discovered: 1
First Reported: 02/01/10
Reported By: Joseph McCarthy

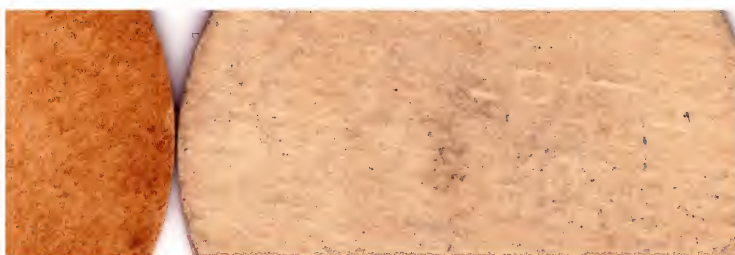


F. & E. CHECKWRITER / TEL. / HA. 2968 / "No Regrets" //

One more unlisted Counter Stamp to add to the list of the many that have been discovered in recent years. Like so much of our field there are probably many hundreds of types and varieties that we are not yet aware of, and it is always wonderful when we can discover something new.

MO NF-12

Pressure Stamp: - PAT - / 8-19-19
ON: MO S2
Probable Date: 1935-1938
Discovered: 1
First Reported: 02/01/10
Reported By: Ron Coupland



Anyone who has attempted to collect the state issues from Missouri soon discovers that the WHITE MO S-2 is a very difficult critter to nail down, even though the M&D only lists it as an R-6. Likewise, finding the pressure stamp on the very common S-1 is also a task that can take years. For the first time ever, we have this report of an S-2 WITH the pressure stamp. Since this has been the only one ever found to date, it deserves an R-10 (Rarity -Unique) status, and it is certainly a token that will probably hold that rarity placement for a very long time.

Ron reports that he obtained this item for a VERY reasonable price!!!

MO NF-13

Stamped on: MO S-1a
Stamp Color: Purple
Probable Date: 1935-1937
Discovered: 1
First Reported: 01/23/10
Reported By: Steve Savio



MEYER'S DRUG STORE / PRESCRIPTIONS / Druggist / PA. 8900 / Hodiamont at Plymouth / ST. LOUIS MO. //

Not only is this yet another newly discovered Missouri Counterstamp, but it the only one we have ever seen reported on an S-1a, rather than a common S-1. As I have said often enough, the number of counter stamped Missouri tokens discovered in the last few years only gives us a small indication of those that are probably still out there and yet to be found. Steve bought it out of a junk box for 15 CENTS!

MO NF-14

Stamped on: MO S-1
Stamp Color: Black
Probable Date: 1935-1937
Discovered: 1
First Reported: This Article
Reported By: Robert Frye

SPANISH PAVILION / ST. LOUIS MO. //

Yet another in the list of newly reported counterstamps found on Missouri 'milk cap' sales tax tokens. I was unable to determine what kind of business the Spanish Pavilion might have been, but it is one more interesting piece to the history during those post depression years.

MO NF-15

Stamped on: MO S-1
Stamp Color: ****Navy BLUE****
Probable Date: 1935-1937
Discovered: 1
First Reported: This Article
Reported By: Robert Frye

ST. LOUIS CO. / ICE / COAL-COKE / WEB. 1262 //

The M&D lists the cs103 and cs104 with this same counter stamp on the S1 and S3 respectively, but they have listed the ink color as GREEN. Either they miss listed the color, which is a possibility, or this is a new color stamp for this imprint. The imprint on this token Bob has provided is not the same one shown in the M&D, so this very well could be a new color.

MO NF-16

Stamped on: MO S-1
Stamp Color: Lavender
Probable Date: 1935-1937
Discovered: 1
First Reported: This Article
Reported By: Robert Frye

DOC'S / COFFEE & SANDWICH / SHOP / 323 S. CAMPBELL AVE. / SPRINGFIELD, MO. //

Those counterstamps with the town name included are always of more interest to more collectors. Many times regular merchant token collectors will consider counter stamped tokens to include in their own collections if the merchant is from a particularly difficult or rare location.

MO NF-17

Stamped on: MO S-1
Stamp Color: Deep Lavender
Probable Date: 1935-1937
Discovered: 1
First Reported: This Article
Reported By: Robert Frye

RETURN TO / JOHN L. TRENT / KANSAS CITY, MO. //

Bob was able to provide us with a fine group of counter stamps that he had or knew of for many years. Although it does take some work to report your new finds it is something that all of us do appreciate. If you have your own little hoard of new finds or related memorabilia - please consider just taking the little bit of time needed to dig them out and let me know. As you can see, you will always get credit for doing so and you can provide an enormous amount of pleasure to those of us who are members of this wonderful collecting fraternity.



MO NF-18

Stamped on: MO S-1
Stamp Color: Deep Lavender
Probable Date: 1935-1937
Discovered: 1
First Reported: This Article
Reported By: Robert Frye

BEER / SANDWICHES / BUCKET / SHOP / WINES AND LIQUORS / 5225 LAKE / ST. JOE //

It would have taken a little less space to have arranged all of these many new counterstamps in a slightly different order, but I really believe since many of them will remain R-10's or at best R-9's that they do deserve their own separate and individual listings.

MO NF-19

Stamped on: MO S-1
Stamp Color: Deep Lavender
Probable Date: 1935-1937
Discovered: 1
First Reported: This Article
Reported By: Robert Frye

I. E. HOPPER / Watchmaker / -AND- / Jeweler / 2410 SO. 6th ST. / ST. JOSEPH, MO. //

I have already completed the new section on the Missouri counter stamps that will be found in the upcoming catalogue and this token is a prime example of why I've arranged that section as I have.

The M&D did a superb job of listing what was known but when they separated it into different 'sections', i.e. political, advertising, promotional, other and souvenir and then further complicated the listings by using a 'last name listing' format on only the majority of counter stamps it caused quite a difficulty for many collectors. I don't know how many times the cs121 (Chicago Philatelic Society) counter stamp has been reported to me as a new find, but I'd guess at least five or six times. Many collectors apparently didn't catch that particular counterstamp on page 179 under Promotional, and looked only on page 166, thinking it would be listed in the C's under Chicago. There are several other counterstamps that simply are not that 'easy' to find in the listings. I agree that there SHOULD be some designation as to the 'kind' of counterstamp it is, but I don't think the 'kinds' should be listed separately from one another. Instead I've opted to put every known counterstamp of any kind in an exact alphabetical listing according to the imprint itself. This token, as an example, will be listed as the MO C/s IEH1, as follows:

Catalog Number	M&D #	C/S on	Type of C/S	Color Of Ink	Inscription	Rarity
HKE2	Cs57	S3	AD	Unknown	Same as above but on S3 instead of S1	R-10
HOT1	Cs54	S1	AD	Blue	(H)OTEL STATLER OCT 23 10 49 AM 35 / INFORMATION //	R-10
IEH1	-----	S1	AD	Purple	I. E. HOPPER / <fancy script> Watchmaker / - AND - / Jeweler / 2410 So. 8 th St. / ST. JOSEPH, MO. //	R-10
First reported by Robert Frye in the ATTSN #150.						
JBC1	-----	S1	AD	Purple	<fancy signature script> J. B. Cromer / Harrison, Mo. //	R-10
First reported by the author ATTSN #131. Sold eBay 080414 - \$84.70						
JER1	CsO26	S1	SV	Purple	JERRY F. SCHIMMEL / 40 Prentiss Street / San Francisco, CA 94110 //	R-8
Approximately 4-6 of these were made by Jerry Schimmel.						
JER2	CSO27	S5	SV	Purple	Same as above but on S5 instead of S1	R-8
Approximately 4-6 of these were made by Jerry Schimmel. Sold eBay 071011 - \$66.55.						

Note that like the Ohio merchants MPC and SPC cards which I featured in the ATTSN #148 I will be using a catalogue code that can be ADDED TO, rather than changed, when new items are discovered. Since it is likely that we will continue to find many more 'new' Missouri 'milk cap' counterstamps for many years to come I believe it is absolutely necessary to use this letter and number code so that there is NO NEED to change catalogue numbers as new finds are reported.



MO NF-20

Paper Color: Green Gray
Print Color: Black
Probable Date: 1937-1942
Contents: 50 MO-S7
Reported by: Monte Dean



Good ol' Forrest Smith does it again!!! Not only is he the only state auditor that ever had his name on a pattern, plus every SRR from Missouri I've ever seen, and campaign buttons for his position, but now he becomes the only person in the entire arena of STT collecting that also has his name on a ROLL! There were only two of these discovered but it has been rumored from a reliable source that there is an entire BOX of these known to exist somewhere. Like many of the rumors we hear, it may very well be true, but until you REPORT that you have it, we still don't know for certain.

MO RM-2

Size: 22.5 mm.
Material: Pinback Button
Background: White
Print: Dark Blue
Probable Date: 1936-1939
Mfg Co.: Steiner
Reported By: Monte Dean



OBV: REPEAL /

Missouri / SALES / TAX / <union bug> //.

REV: STEINER / <printer's union bug> 80 / ENGRAVING / & BADGE CO. //.

This is our first pinback from Missouri, and a neat one that probably dates from the early period of the sales tax. This can certainly be considered a key item in any collection that focuses on the myriad anti sales tax pin backs of the many states that issued them. This is the first known such pinback from Missouri.

MO RM-3

Size: 45 mm.
Material/Color: Cardboard, lighter than MO S-5
Probable Date: 1935-1938
Probable Mfg: Printers Union 162
Discovered: 1
First Reported: 01/22/10
Reported By: Ron Coupland



An outstanding find. Although this first appears to be a milk cap type sales tax token Ron reports that the cardboard used is much thinner than those found for the MO S1 to S4. Certainly one of the more interesting items of related memorabilia discovered recently. Here is a brief history of the gentleman who issued this token:

Ploeser, Walter Christian (1907-1993) — also known as **Walter C. Ploeser** — of St. Louis, Mo. Born in St. Louis, Mo., January 7, 1907. Married to Dorothy Mohrig. Republican. Insurance business; member of Missouri state house of representatives, 1931-32; U.S. Representative from Missouri 12th District, 1941-49; defeated, 1948; U.S. Ambassador to Paraguay, 1957-59; Costa Rica, 1970-72. Member, Freemasons; Junior Order; Lions. Died November 17, 1993. Burial location unknown. and; PLOESER, Walter Christian, a Representative from Missouri; born in St. Louis, Mo., January 7, 1907; attended the public schools of St. Louis, Mo., Casper and Lusk, Wyo., and the City College of Law and Finance, St. Louis, Mo.; engaged in the insurance business in St. Louis, Mo., in 1922 and founded his own company in 1933; organizer and chairman of the board of Marine Underwriters Corp. 1935; served in the State house of representatives in 1931 and 1932; elected as a Republican to the Seventy-seventh and to the three succeeding Congresses (January 3, 1941-January 3, 1949); chairman, Select Committee on Small Business (Eightieth Congress); unsuccessful



candidate for reelection in 1948 to the Eighty-first Congress; delegate, Republican National Conventions, 1964 and 1968; resumed the insurance business; director of Webster Groves Trust Company; Ambassador to Paraguay 1957-1959; chairman of board, Salvation Army, 1967-1969; Ambassador to Costa Rica 1970-1972; was a resident of St. Louis, Mo., until his death on November 17, 1993.

MONTANA

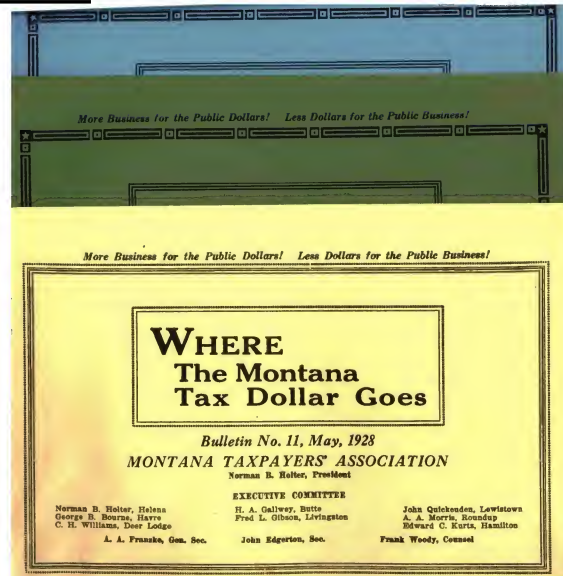
MT RM-1,2,&3

Size: All 9.25 x 6"
MT RM-1 Date: May, 1928 Pages: 20
 Cover Color: Tan
MT RM-2 Date: Jun., 1930 Pages: 22
 Cover Color: Forest Green
MT RM-3 Date: Jan., 1931 Pages: 16
 Cover Color: Medium Blue

Although these pamphlets, which were printed and distributed by the Montana Taxpayer's Association do not directly relate to anything having to do with sales tax, they do give considerable historical information about the state of the tax paying system used in Montana from the end of the 1920's and the very beginning of the 1930's.

There are considerable details about where the taxes are collected and what they are used for. It includes how individual cities within the state stack up against one another, what levies were used, what each county takes in and spends and where it is spent, per capita taxes on property, costs of maintaining county offices, comparative costs, and even more obscure information.

Although these have nothing to do with sales tax, it is probably one of the few items that could be found that relate to any type of state tax issues from Montana that could be included in a collection. For those of you wishing to add as many different states to your collection as possible you may wish to keep an eye out for these neat little booklets. Montana certainly isn't something we ever likely to see a true sales tax item from, although as the next two items will prove, it isn't impossible.



NEBRASKA

NE NF-1

Size: Unknown
Material: Aluminum
Date: 1967
First Reported: 03/03/10
Reported By: James Calvert

Our very first report of an actual token from Nebraska that included the sales tax with the token, much like a very few Ohio tokens did many years previously.

Unfortunately, this item sold on eBay June 6 of 2007, and the seller did not include the information about the dimensions. It sold for \$86.00. More information about these (yes, there is another, and a reported third type) and their purpose follows below.



PLEASE report any corrections, new finds, related memorabilia, or any additional information that you might be able to provide about any of the listed items. Without your help it is impossible to continue to produce these articles.

Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975 or Moxking@aol.com (preferred contact method) or 507-922-4033. THANK YOU!

NE NF-2

Size: 26 mm.
Material: Aluminum
Date: 1967
Reported by: Monte Dean

I was able to make contact with one of the legionnaires who remembered the production of these tokens and he was able to offer information that we would probably never have been able to obtain otherwise. He did ask me to keep his name and number private as he did not wish to be 'bugged by a bunch of collectors'. It helped that I've been a member of the American Legion for better than 25 years myself. Here is some of the information that I was able to learn about these tokens, this location, and the post itself:

The Tryon, Nebraska post was established immediately after the First World War and was chartered January 15, 1920. It is named for one of the founders, Art Gray, for post #189. In 1967 when Nebraska adopted its first sales tax these tokens were produced for the simple reason of protesting that tax. Many of the Legion members of that time still remembered the "white spot" campaign, and could not believe that Nebraska was going to be one of those states that would end up using Funny Money after all.

Apparently there were 3 denominations of these tokens produced. The 5 and 10 cent issues seen above, and an additional 25 cent issue which has not yet been reported. Although I could not find out how many of these tokens were produced, nor who produced them, it was reported that these tokens went into circulation from the cash register within 'a few weeks' and the gentleman I spoke with said he doesn't remember seeing any in the last 30 years at least.

Tyron had a population of only 90 inhabitants on the 2000 census. It is unlikely that more than a few hundred of these tokens were actually produced. So now Nebraska has gone from a state that only produced memorabilia against the sales tax to a state that did have a private issue of tokens that specifically included the sales tax. Cool!



NE RM-7

Size: 46 mm.
Material/Color: Wood
Date: 1940
Discovered: 2
First Reported: 03/03/10
Reported By: James Calvert

This is the third wooden nickel we have reported from Humboldt, Nebraska that used the "White Spot" campaign as part of its inscription. Although this does not relate directly to sales tax, it is a part of the history for Nebraska which became famous for its use of that slogan in the mid to late 1930's.



NE RM-8A & 8B

Size: 6.5 X 3.6"
Material: Envelope
Dates: 1938
First Reported: This Article
Reported By: Monte Dean



Although the NE RM-8A (pictured right) has been shown and listed in the ATTSN previously, I've never seen an example of the NE RM-8B (pictured left). The difference is notable beneath the second line below the national map on the left side of the envelopes. On the NE RM-8A the last line reads: NO STATE BONDED DEBT -

NO STATE INCOME TAX//. On the NE RM-8B there are three additional lines below that read: FIRST AIR MAIL FLIGHT / From: ____ / To <space> OMAHA //.



NE RM8B (above)

NE RM8A (to left)

NEW JERSEY

NJ RM-4

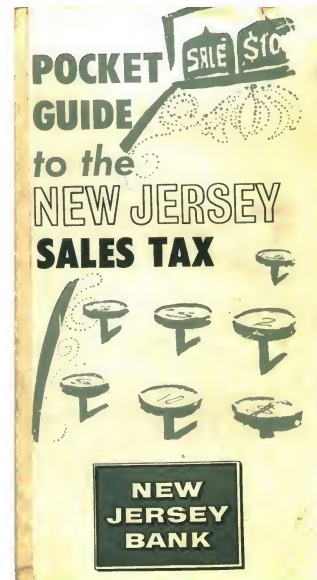
Size: 3.75 x 7.25"
Pages: 16
Date: 1966
Print Color: Green
First Reported: This Article

This small booklet, given to customers of the New Jersey Bank, actually has a great deal of information of value in establishing the early period of sales taxes for this state.

The inside and back covers show the sales tax brackets used, with no sales tax applicable on purchases of less than 17 cents.

This booklet summarizes the provisions of the New Jersey State and Use Tax (Chapter 30, Laws of 1966) - for the convenience and guidance of both the businessman and the customer. The 3% tax becomes effective on July 1, 1966; it is imposed on both sales and the use of articles, services, admissions, and occupancies - within the state of New Jersey.

Unlike most of the state issued Rules and Regulations this pamphlet does a wonderful job of actually telling the average person what to expect and how the sales tax works without spending enormous amounts of time and space going over the penalties incurred if those rules are not followed. This is a very informative pamphlet.



NORTH CAROLINA

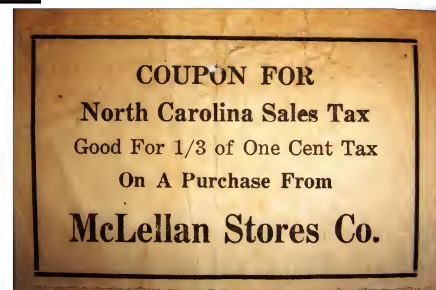
NC L-21

Here is the first picture we have seen of the NC L-21. It was not pictured in the M&D, so I thought it might be of interest to those of you who collect these rare issues.

We are still looking for a photograph of the NC L-20 and we would certainly appreciate seeing an example of it if you have one.

Please let us know if you have photos available of rare pieces we have never seen.

This photo provided by **James Calvert**.



ATTS MEMBERSHIPS MAKE GREAT CHRISTMAS GIFTS!!!!!!!

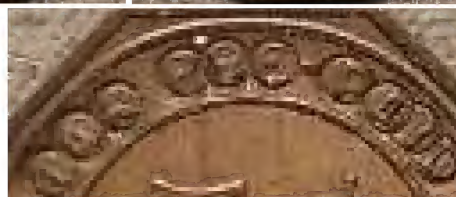
Just send a check for \$12.00 To Jim Calvert along with the name and address of the person you would like to give a Membership to, along with a note that it is a Christmas Gift and we will ALSO send the new member a pack of FREE STT TOKENS to help get them started!!!

Jim Calvert, Secretary/Treasurer, ATTS X-Mas Membership,
 569 Diego Rivera Ln., Arroyo Grande, Ca. 93420

OHIO

OH L-31B

Size: 20 mm.
Material/Color: Brass
Probable Date: Early 1935
Probable Mfg: Unknown
Discovered: 3
First Reported: 01/03/10
Reported By: Michael Florer



As can be seen in the photograph, the top line on the reverse which usually read TAX PRE-PAID has been very carefully struck over with a very small circular punch, eliminating those words. My guess is that these were produced very early in 1935 and when the new tax laws were established, making the punishments for such devices illegal, the management of this establishment continued to use the remaining tokens produced, but was certain to eliminate that line to avoid prosecution. Although this is the first time this has been reported here, the rumor of its existence was confirmed some four years ago, although I've never seen an actual photo of one until very recently. I would also note that the M&D lists the OH L-31 as an R-10, but it should be correctly classified as an R-8 rarity. This 'new' variety with the punch over is presently an R-9.

OH NF-10+

Printers Proofs: ???
Discovered: Several
First Reported: 02/24/10
Reported By: Calvert & Dean

Recently Jim and I both had the good fortune in purchasing parts of an old time Ohio collection that featured a number of different Reserve stamps that were completely different from anything we had ever seen, or seen listed.

Not only were they from Reserve, which is not known for any abundance of proofs, patterns, or oddities, but the colors used for the denominations were completely different than anything that was actually put into circulation. Additionally, each one was printed on a wavy watermarked paper that was different from anything used for regular issues. None of these had serial numbers or control letters, and none of them were perforated.



I will not go into the details on all of the denominations and colors found simply because they should all be listed in the upcoming guide for Ohio.

I would very much like to hear from anyone who does have

any other examples of these Reserve issues with the wavy line watermarks.

OH MPC-MCC

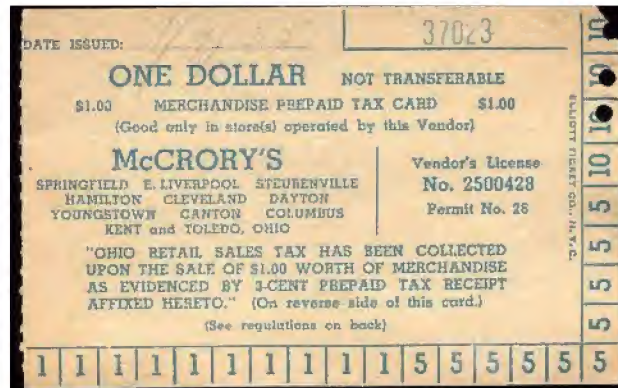
Date: April 9, 1935
Serial #: 37023
Print Color: Med. Green/Blue
Location: Listed Below

Note that in the ATTSN issue (#148) we spent considerable time establishing how we would be assigning catalog numbers to the MPCs (Merchant Punch Cards). We listed 6 new punch cards just in that one article alone and we already have one more new punch card listed here.

Since we already know how these new finds for the Ohio Punch Cards will be listed, I have dropped the use of the NF (New Finds) numbers for punch cards and will be using the proper catalogue designations as they appear.

Note that in this instance the locations include: Springfield, E. Liverpool, Steubenville, Hamilton, Cleveland, Dayton, Youngstown, Canton, Columbus, Kent and Toledo, Ohio.

This item sold on eBay 15 April 2010 for \$116.05. I would also note that it was reported that another bidder intended to bid well over \$200.00 for this item, but that his computer crashed just before it closed. Certainly it would have sold for over this price if that had not occurred.



OH NPC-???

On August 1st a lot containing the card pictured to right sold on eBay for \$133.77. Obviously it is an NPC. Unfortunately the seller did not provide an obverse photo, even though I requested one.

It is very likely that this is a new NPC, as there were only 2 other cards known with a \$2.00 value. If you were the lucky winner of this lot, or know who did win this lot, I would very much appreciate knowing the details or having photos provided of the obverse.



OH RM-12

Size: 72 X 45 mm.
Envelope: Off-White
Print Color: Black
Discovered: 1
First Reported: 02/24/10
Reported By: James Calvert

KEEP THIS ENVELOPE / It Contains / Your Sales Tax Receipt / from / The Akron Furniture Co. / 209-211 S. Main St. <space> Akron, Ohio / Form 1003 20M 11-41 //



OH RM-13

Size: 70 X 45 mm.
Envelope: Gray
Print Color: Black
Discovered: 1
First Reported: 02/24/10
Reported By: James Calvert



STATE TAX STAMPS ENCLOSED / THE STERLING & WELCH / COMPANY //

Our fifth recently reported Ohio sales tax stamp envelope. I'm sure there are many more than have yet to be reported.

OH RM-14

Stamped on: RE-15c-1 (Dean Cat #)
Stamp Color: Black
Discovered: 1
First Reported: 02/24/10
Reported By: James Calvert

**W. C. LAMBERT /AUTHORIZED
FRIGIDARE & DELCO DEALER / SALES
AND SERVICE / 304 VERNON ST. IRONTON, OH / PHONE 336 //**



This is the first time that we have listed a merchant over stamp on an Ohio Sales Tax Stamp, but there are undoubtedly many dozens, if not hundreds of different ones out there. It is yet another collecting area that we have not yet begun to explore, but it could prove to be very interesting and historically enlightening. If you have other overprints found on these Ohio Stamps, please report them, and let's see how many different ones might become known. Photos of the stamps are most important and we especially appreciate your emails containing them.

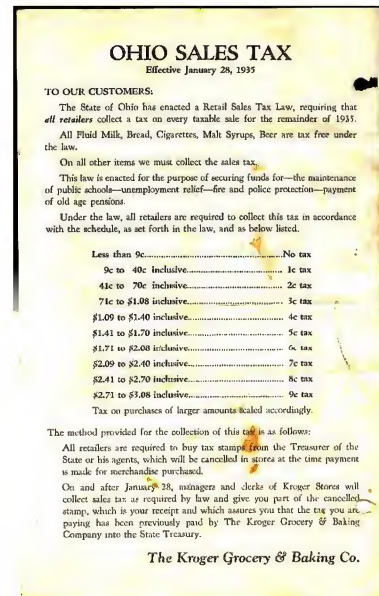
OH RM-15

Size: 8.5" X 11"
Effective Date: Jan. 28, 1935
Print Color: Black
Discovered: 1
First Reported: 02/12/10
Reported By: Lawrence LeBel

This sign was posted by Kroger Grocery and Baking Company to alert it's customers of the upcoming sales tax, what was exempt, and how the tax would be handled.

Note that there is no mention of the use of the Punch Card system with this notice, although Kroger is the only merchant we know of who used the NPC, the MPC and the SPC system of sales tax punch cards. At least when this sign was produced they had not yet begun using the cards, or the NPC cards were only being used in certain locations.

Adding this type of vintage material to a collection adds so much more depth and historical significance to a holding and it is surprising that more alert buyers do not snap up these truly rare items. Lawrence reports that he was able to purchase this particular sign for just \$5.00.



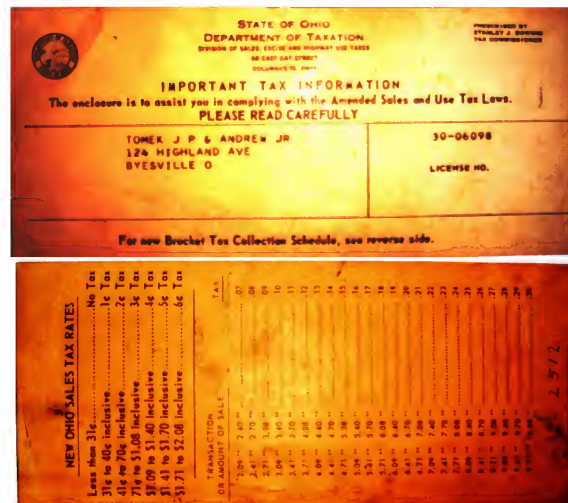
OH RM-16

Size: 185 X 85 mm.
Cardboard Color: Off-White
Print Color: Black
Discovered: 1
First Reported: 04/03/10
Reported By: James Calvert

Ohio State issued bracket card sent to merchants showing the later bracket increase to no tax on purchases of 31c or less.

The bracket cards that were produced by states are always of historical interest. We have also been reporting those bracket cards that were issued by banks, merchants, and product manufacturers.

Another way to spice up your collection with very little investment required.



OKLAHOMA

In issue #146 James Calvert reported another Huey Long counter stamp on a previously unknown OK S-1. When I described that piece I asked for any help that might determine who Huey Long might have been as he could not have been the 'infamous gentleman' we have probably all heard about.

Carl Cochrane went to some effort to try to answer that question, and his report is below:

Carl Writes: I got the book, "Oklahoma Politics: A History" by James R. Scales & Danny Goble and found the bit about the time in Okla. politics when "well known" names ran for office. This doesn't tell who Huey Long was but it does give you an idea of why the names and what caused it to happen.

Population gains measured in the 1930 census entitled Oklahoma to a ninth congressman, to be elected on a statewide basis in 1932. In that year's Democratic primary, a host of long-established politicians crowded the ballot. Former Congressman Claude Weaver and E. B. Howard; Commissioner of Charities and Corrections Mabel Bassett; the indefatigable Campbell Russell -- these and sixteen others fell victims to a schoolteacher from Moore who was so obscure that his name had been left off the tally sheets prepared by newspaper offices. More than 56,000 voters marked their ballots for Will Rogers, surely most of them out of confusion, for this Rogers was no kin to the famed humorist. Despite ample newspaper notice that his was a mistaken identity, Rogers went on to defeat Mabel Bassett by two to one in the runoff primary and led the state ticket in the subsequent general election. Four more times, until the office itself was abolished in 1943, voters would reelect him to a full decade in Congress.

During that time he contributed no humor whatever to congressional proceedings. During his years of service, Rogers would have to turn back a series of equally bogus challengers. These included Robert E. Lee, Sam Houston, William Cullen Bryant, Wilbur Wright, and Brigham Young. After Roger's success, a plethora of famous or suggestive names splashed the ballot through the 1930's. In 1938 alone, such worthies as Oliver Cromwell, Daniel Boone, Huey Long, Brigham Young, Wilbur Wright, and Patrick Henry all sought preferment, through none came close to equaling Mae West's 67,607 votes in the race for commissioner of charities and corrections -- Mrs. West probably appearing to offer more charity than correction. One can surmise the appeal of one of the most durable of the "shadow name" candidates, T. Bone McDonald, who ran well for various posts.

It was perhaps fortunate that T. Bone had given up by 1946, the year of the great meat famine.

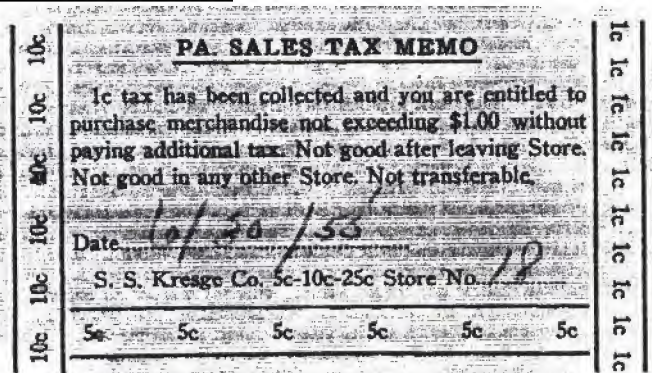
If the famous name filing owed much to Oklahoma's notoriously long ballot, the success of a Will Rogers or a Mae West also testified to the incoherent nature of Democratic Party politics in the depression era. Having obliterated their Republican opposition, the state party fell victim to the fragmentation of personality cults, even as its national counterpart was evolving into a disciplined, if diverse, body. It remained to be seen if that transformation could be effected in the Sooner State. In early 1935, outgoing Governor William H. Murray conferred with his successor, a man determined to do just that. E. W. Marland patiently listened as Alfalfa Bill rambled and fumed before turning over his office. Until he did, Marland sat in a chair chained to a radiator.

PENNSYLVANIA

PA NF-1

Size: 95 X 56 mm.
Paper Color: Lt. Blue w/ Horizontal white Stripes
Print Color: Black
Date: June 30, 1955
First Reported: 06/08/00
Reported By: Frank Binder

This was actually the very last Catalog Supplement Sheet No. 74 prepared by Merlin K. Malehorn on June 8, 2000. Unfortunately, this CSS was never actually issued or distributed, and as such, this is the first report of this item to be published. Frank Binder reported this item to Merlin back in April of 2000. He purchased it at Shuppa Grove, a big flea market in Pennsylvania. This may be the "memorandum-type" coupon mentioned in the catalog as having been issued by a Ford City dime store in association with the commonwealth's 1953 1c sales tax. It was reportedly similar to the issues of neighboring West Virginia.

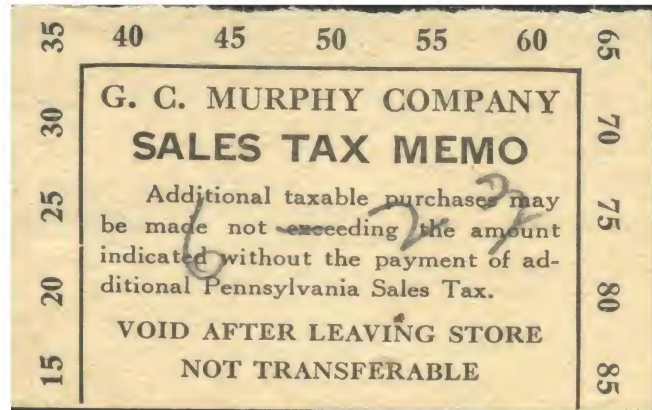


PA NF-2

Size: 37 X 60 mm.
Paper Color: Off-White
Print Color: Black
Probable Date: June 23, 19??
Discovered: 1
First Reported: 01/23/10
Reported By: Michael Florer

It is simply amazing that we have never had a verified sales tax coupon for the state of Pennsylvania, and now we have two. The top edge of this coupon appears to be roulette, although it is too rough to tell for certain. Michael and Frank can count themselves among the very few who own one of these unique pieces in their collections. I would also note that there has been yet a third Pennsylvania sales tax memorandum reported to me, but I have been unable to verify if it is one of the two listed above, or yet another completely different type.

These two important new Pennsylvania sales tax memorandums are examples of the truly unique rare pieces that remain unfound or unreported to us. It is likely that there still remain many hundreds, if not thousands, of new and important pieces that have simply never been discovered by a true sales tax token collector and reported to us. It is also one of the primary reasons why our collecting genre is so different from those of other economic or numismatic or philatelic circles. Sales tax token collecting offers one of the very few ways to find and own the very rarest of the rare, even unique items, for a mere fraction of what such pieces might cost in other areas of collecting.



PA RM-4

Size: 3.75 X 8.25"
Cardboard Color: Off-White
Print Color: Black & Green
Date: August 21, 1959
First Reported: This Article

Pennsylvania Sales Tax Rates	
Amount of Sale	Amount of Tax
10 cents or less	no tax
11 cents to 25 cents	1 cent
26 cents to 50 cents	2 cents
51 cents to 75 cents	3 cents
76 cents to \$1.10	4 cents
\$1.11 to 1.25	5 cents
1.26 to 1.50	6 cents
1.51 to 1.75	7 cents
1.76 to 2.10	8 cents
2.11 to 2.25	9 cents
2.26 to 2.50	10 cents
2.51 to 2.75	11 cents
2.76 to 3.00	12 cents
3.01 to 3.25	13 cents
3.26 to 3.50	14 cents
3.51 to 3.75	15 cents

COMPLIMENTS
L. F. NEUWEILER'S SONS
Brewers & Bottlers
Light Lager Beer
World Renowned Ales

3.76 to 4.10	16 cents
4.11 to 4.25	17 cents
4.26 to 4.50	18 cents
4.51 to 4.75	19 cents
4.76 to 5.10	20 cents
5.11 to 5.25	21 cents
5.26 to 5.50	22 cents
5.51 to 5.75	23 cents
5.76 to 6.10	24 cents
6.11 to 6.25	25 cents
6.26 to 6.50	26 cents
6.51 to 6.75	27 cents
6.76 to 7.00	28 cents
7.01 to 7.25	29 cents
7.26 to 7.50	30 cents
7.51 to 7.75	31 cents
7.76 to 8.10	32 cents
8.11 to 8.25	33 cents
8.26 to 8.50	34 cents
8.51 to 8.75	35 cents
8.76 to 9.10	36 cents
9.11 to 9.25	37 cents
9.26 to 9.50	38 cents
9.51 to 9.75	39 cents
9.76 to 10.10	40 cents

JOHN 8-21-59 RM4

COMPLIMENTS / L. F.

NEUWEILER'S SONS / BREWERS & BOTTLERS / Light Lager Beer <space> World Renowned Ales//.

An earlier merchant's complimentary sales tax rate card from the tough state of Pennsylvania. It is especially nice to find these cards with a date so there can be no doubt as to when the rates listed actually applied.

UTAH

UT P4 and P5



The above pictures are provided as better examples for these tokens. They are not new, as they are listed on page 301 of the M&D, but the photos above are considerably more detailed than the ones shown in the M&D. Note that the extremely small hand written letters and numbers are the museum catalogue numbers assigned to these two tokens at the Colorado Historical Society Museum where they are held.

VIRGINIA

VA SRR-690701

Size: 5.85 x 9"
Pages: 58
Paper Color: Beige
Print Color: Black
Date: July 1, 1969

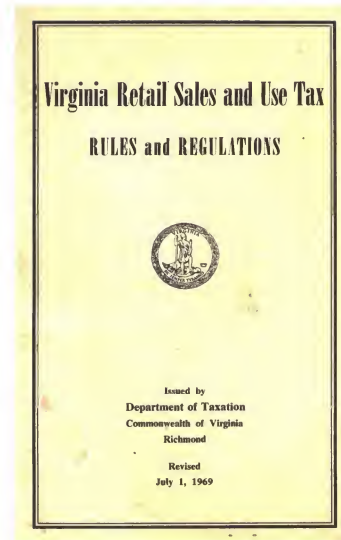
Although there is no mention of any type or use of a partial cent payment token of any kind, this booklet does give us considerable information about the early sales tax in the state of Virginia.

The first sales tax was promulgated as of August 1, 1966 with an effective date of September 1, 1966 at 2%. On July 1, 1968 that rate was changed to 3%. Additionally, any city or county could impose a local sales tax at the rate of 1%, which was added to the state sales tax.

The following bracket system was also applied:

0.01 to 0.14 no tax .15 to .44 1c tax
.45 to .74 2c tax .75 to 1.14 3c tax, and so on...

Every possible rule and regulation is covered in infinite detail, although these are probably the only ones of concern to us.



WASHINGTON

WA NF 20, 21 & 22

First Reported: This Article
Reported By: Monte Dean

Pictured to the right: Top Right - Normal WA S-5 for comparison, Top Left - Very light tan pattern of WA S-5, Bottom Left - Deep Burgundy pattern of WA S-5, Bottom Right - Medium Blue/Green pattern of WA S-5.

These 3 patterns were all purchased by the same collector in a coin shop in the late 1960's in Tacoma, Washington, and he had them in his collection for over 40 years. I have often wondered why, with the huge number of Washington Patterns known, we have never seen anything for patterns for the normal WA S-5 issue. Here are three of them.

Careful examination of the edges, including very shallow test cuts, confirmed that the entire token is the same color inside, and that they have not been 'coated' with some color to make them appear different as was so often done with the Washington aluminum issues. Additionally, when examined on the edge it is easy to see a differentiation between the exterior fiber color closest to the surfaces and the center of the token on which those layers adhere. This confirms that these were made this way, rather than having been subjected to some after production manipulation.

Just what we needed - THREE more patterns from Washington!



WISCONSIN

WI RM-1

Size: 2.5 X 6.8"
Paper Color: Off-White
Print Color: Black
Encased: Plastic
Effective Date: Feb. 1, 1962
First Reported: This Article
Reported By: Monte Dean

**STATE OF WISCONSIN / 3%
SALES & USE TAX / EFFECTIVE
FEBRUARY 1, 1962 / COPYRIGHT
1962 - H. N. GALL, LANCASTER, PA. //**

The image shows the front cover of a booklet titled "STATE OF WISCONSIN 3% SALES & USE TAX EFFECTIVE FEBRUARY 1, 1962". It is copyrighted 1962 by H. N. Gall, Lancaster, PA. The cover is yellow with a black border. In the center, there is a circular seal of the State of Wisconsin. Below the seal, it says "EFFECTIVE FEBRUARY 1, 1962".

This is the very first item reported from Wisconsin that has anything whatever to do with sales tax. While many of our members are looking only for 'tokens' these related memorabilia items do allow us to explore history and place items into our collections that would otherwise be nothing but blank space. If you would like your collection to include states that did not produce tokens, keep a lookout for the bracket cards, and please report them when you find them. Many of us do find them of interest.

MISCELLANEOUS

MISC. RM-5

Token Type: MO-S3
C/S Print Color: Dark Blue
Date: 2010

In the ATTSN issue (#148) everyone should have received their 2010 ATTS Membership Token. I would like to thank John Ostendorf, our President, for designing and issuing this cool item, and I would ESPECIALLY like to thank Bob Frye, our Editor, for donating all of the tokens it took to supply us with such a nice treat. Thanks guys. I for one very much appreciate your effort!



MAVERICK

MAV. NF-2

Token Type: Thick Cardboard
C/S Print Color: Black
Dates: 1933-36?
First Reported: This Article
Reported By: Monte Dean

OBV: 3 MILLS / TAX ON / 10 c / LOU RAY'S / JOHN & PAUL'S / HALTER'S CAFÉ / SIMPSON'S CAFÉ

REV: Blank.

The first and only sales tax token scrip we have ever seen with FOUR different merchants all using the same device to collect and pay partial cent sales tax. Since this was obviously used when the sales tax in this location was 3% the 'most likely' states for it to have been used in would be California or Illinois, with a less likely possibility that it might have been used in Ohio, Michigan, or North Carolina.



REWARD!!!!!!!!!! Anyone who does the research and identifies where this token originated from will receive 2 Years Free ATTS Membership for themselves or for anyone else (you can split it up for 1 year for 2 different people, or keep it for yourself) OR a surprise package of tokens that have AT LEAST a \$50 Retail value and includes at least one R-8 token!!! If you have the time to do a little hunting you might be able to use these four merchants' names to track down where this was issued from. If so, you will receive my thanks, recognition in the next NF and RM article for your accomplishment, and one of the above super cool prizes. Contact me at: Moxking@aol.com, or Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975 if you can track down the answer to this puzzle!

Fair warning that if you DO manage this feat, I'll probably bug you for MORE help!

CANADA

CN RM-1

Size: 28.8 mm.
Material: Plastic
Print Color: Black & White
Background Color: Gold

OBV: TORY 3 PERCENT



/ <hatted bust right> / SALES TAX TOKEN //.

REV: ONTARIO'S BIGGEST NUISANCE / <3 leafed white pin-wheel> /
CONSERVATIVE SALES TAX //

A very interesting political anti-sales tax token from our neighbor to the North. Although this does not bear a date, it was likely produced in the fairly recent past (the last 40 years) simply because it is made of plastic, rather than metal. Since it has the magic words "Sales Tax Token" it certainly deserves a place in most STT collector's albums, especially if they also collect the scarce and rare sales tax 'tickets' from Canada. This item sold on eBay January 9, 2010 for the high price of \$57.89 (U.S!!!).

HAPPY 150th ISSUE OF THE ATTS NEWSLETTER !!!

Thank you to everyone who has remained loyal to our collecting fraternity and who has contributed so much new information so that we have been able to achieve this 150th issue of the ATTS Newsletter together. Many small organizations, especially those who have memberships that hover near the 100 mark, are never able to keep the momentum necessary to ever reach such a goal. It is especially nice when so many of our present members contribute information and help in our continued quest for knowledge.

Bob Frye, our editor, is always looking for articles and if you have a question about anything having to do with sales tax tokens perhaps you can use that desire to find some of the answers to the questions you have and write an article that helps answer those questions. I can assure you that if you need help or are uncertain about the direction you wish to take in writing your article that any of our board members (contact information listed on the last page of every issue of the ATTSN) will be more than happy to offer their time in assisting you. At the very least, we will be able to point you in a direction to find the answers you seek. If you are good at gathering the facts, but not entirely comfortable with the writing process, just let one of us know, and we can help with that as well. I am always happy to assist with a new article so don't hesitate to let me know if you do need someone to help in making the process of writing an article complete.

I would especially like to thank all of the members (and non-members) who have helped me complete many of the articles I've written myself in the last few years, to include: Les Albright (R-177), Frank Binder (R-506), James Bird (R-539), Cathy Bruhn (No #), James Calvert (R-533), Carl Cochrane (L-238), Ron Coupland (R-603), Del Cushing (No #), Tim Davenport (H-9), Michael Florer (R-409), Robert Frye (L-521), Ralph Harnishfeger (R-222), Thomas Holifield (R-327), Hermann Ivester (R-495), Edward Kittenbrink (R-83), Lawrence LeBel (R-598), Joseph McCarthy (R-616), John Ostendorf (R-518), Steve Savio (No #), Scott Schaap (SRS), Leo Schiltz (R-574), Richard Schulz (R-623), John J. Scroggin (No #), Robert Straker (R-563), Scott Troutman (SRS), Russ Ward (R-492), and Gene Wood (R-614). If I missed anyone - please forgive me.

Without the help, assistance, time and care given to me by the above gentlemen and ladies it would have been impossible for me to enjoy our hobby or continue to contribute articles as I have done. Working with others who share the same interests in finding the answers to our questions is so much more enjoyable than trying to accomplish that task alone. If YOU would like to join our ranks in contributing answers to our questions we would all be very grateful.

If you simply enjoy collecting sales tax tokens, that is what we are for, after all, and we appreciate your continued membership. Note that if you do desire to have someone else join our ranks we have a special offer for those of you who might wish to give a gift membership as a Christmas present. Jim Calvert and I will insure that those new members who get a Christmas Gift of a membership in the ATTS will receive a neat little package of different sales tax tokens to help them with their collections or to get them started. It's a great Christmas gift idea and certainly well worth the price of only \$12 per year.

The above article, with over 70 new finds and related memorabilia, contributed to us from 11 of our members, should certainly prove that the field of sales tax token collecting is still in its early stages. It is exciting for me to be a part of this genre of exonomia and to have met, traded with, talked, emailed, and discussed these subjects with so many other interested parties. I am fortunate to be able to call a few of those other collectors true friends.

We will be celebrating our 40th year as a society very soon and I hope that John has plans for a really cool new Membership Token for 2011. The one that he produced for 2010 (and the tokens that were used for that purpose came from our editor, Bob Frye) was certainly an unexpected and interesting treat. If you don't have John's email, just look for it on the back page, and start asking him NOW what he plans to do for the 2011 Membership Token. I'm sure he will appreciate THAT! Perhaps we could even have a design contest?

For those of you who persistently inquire about the new catalogue, I can assure you that I continue to work on it, slowly but steadily. Ohio will be done first as a book by itself. The rest of the states will be grouped together, much as the M&D was, with quite a number of changes to that format, of course.

My wife and I just moved to a new (and our final ever) address in a very small town here in Minnesota and I now actually have a den big enough for all of my 'stuff'. If you are ever in the neighborhood of Minnesota or upper Iowa and wish to spend an afternoon sitting down with me and just talking tokens, please let me know. I can now actually find you a chair to sit in! Our guest room rates are quite inexpensive (in trade) too!

Thanks again to everyone who makes this hobby so much fun. Your Friend - Monte C. Dean (R-384).

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-464 rharnish@lhup.edu



This issue seems to be a fitting venue to capture the year to date in sales tax token sales online. This quarter I will attempt to catch us up on sales of tax tokens throughout the first part of 2010. Monty's fantastic article in the first quarter newsletter and some timing issues prevented a column for the first two quarters. I will organize this report into three segments, each roughly corresponding to what would have been reported in each issue of the newsletter.

January through March 2010 was a wonderful quarter to be a tax token collector. Many large groupings and rare individual items were offered for sale.



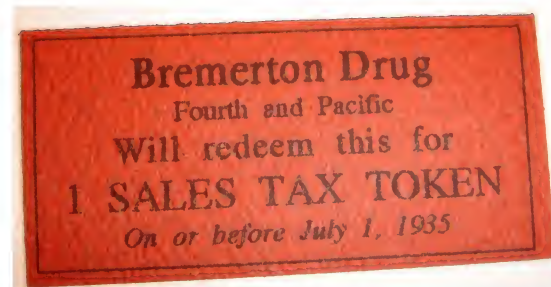
Ohio sales tax card, one dollar prepaid issued by Meadowbrook Market dated 9-27-35 attracted 8 bids and closed on March 1 at \$144.07.



Ohio sales tax card issued by The Great Atlantic and Pacific Tea Company closed on January 8th at \$88.87. There were 7 bids on this card.

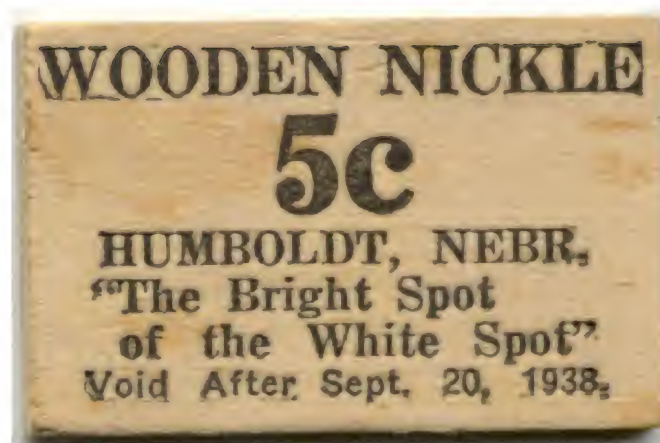
- Ohio sales tax stamps unused, lot of approximately 1,200 attracted 14 bids and closed on March 30 for \$265.05.
- Oakland and S.F. CA tax coupons multiple had 7 bids and sold for \$110.27.
- San Jose, CA, sheet of sales tax tickets had six bids and sold for \$106.08.
- Pennsylvania sales tax token pattern for 5 cents had 13 bids and closed at \$105.06.
- MO S4 White Milk Cap Sales Tax Token attracted a 14 bids and closed January 17th at \$75.00. The white cap was pictured next to the shaded cap more commonly found.
- Ohio L19 tax card issued by Arch Copsey of Spring Valley, Ohio attracted 15 bids and sold on February 7th for \$73.00.
- Ohio L10 tax card issued by M.E. Barnet of Bellbrook, Ohio had 10 bids and closed February 7th at \$72.11.
- New Mexico S8 black fiber tax token issued from 1941-1949 had 19 bids and closed January 17th at \$70.58.
- CA L12A, R6 punch card attracted 14 bids and sold on January 17th for \$68.99.
- Ontario's Biggest Nuisance Conservative Sales Tax token had 5 bids and the lucky buyer purchased this item on January 9th for \$57.89.
- Texas anti-tax token, said to be R9 had 9 bids and closed on February 7th for \$54.00.
- Witt, IL metal provisional L104, R6 attracted 8 bids and closed February 8th at \$52.00.
- Virginia, IL metal provisional closed on March 20th with 8 bids at \$51.75
- Pontiac, IL paper ¼ cent provisional had 16 bids and closed on January 17th at \$51.00.
- A lot of 9 different Tenino, WA wooden flat society issues attracted 11 bids and sold Jan 17th for \$51.00.

Bremerton, WA Drug Co., orange tax token had 8 bids and closed Jan 17th at \$51.00.



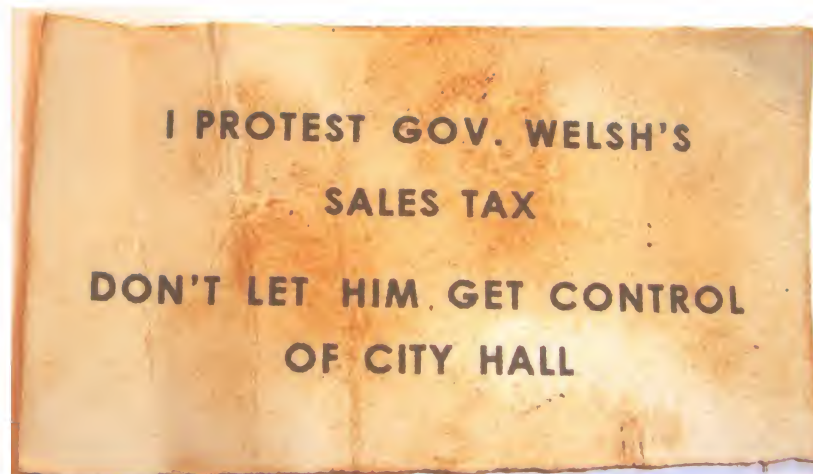
- Tacoma, WA L52 had 10 bids and closed on January 17th at \$51.00.
- An interesting lead tax token, described as from Breslau in Silesia dated 1650 attracted 10 bids and sold on January 6th for \$50.00.
- Tenino WA L104 wooden tax token had 10 bids and closed on January 17th at \$48.77.
- New Mexico, black S8, R7 sold for \$42.17 with seven bids on January 30th..
- A lot described as having 330 tax tokens from the 1930's attracted 10 bids and sold on December 27, 2009 at \$40.65. The photo suggested a good variety of tokens in this lot.
- Virginia, IL L102 had 14 bids and closed January 17th at \$40.55.
- An Ohio S3 uncirculated punch card had 12 bids and closed January 17th at \$40.00.
- A large lot of 1000+ MO plastic tax tokens closed on January 5th at \$39.99.
- Henlawson, WV paper sales tax token punch ticket had 12 bids and sold on January 17th for \$38.78.
- Ohio sales tax cards, lot of 2 dated 1936, attracted 7 bids and closed at \$38.50.
- Virginia, IL L102, R7 attracted five bids and sold for a very respectable \$37.50 on January 30th. A similar token sold for \$32.69 on March 25th with 9 bids.
- Chicago, IL 1933 private issue scrip had 12 bids and closed at \$36.00 on January 17th.
- A MO counterstamped bottle cap token had 11 bids and closed January 17th at \$36.00. This was the political counterstamp to vote yes on prop. 4.
- Royalton, IL paper scrip tax token had 13 bids and closed on January 17th at \$35.50.
- Another lot of 1000+ plastic MO tax tokens sold on January 4th for \$34.99 to a single bid.
- A lot described simply as a "Big lot..." for WA and MO tokens, approximately 385 had 5 bids and closed on January 19th at \$33.09.

- CA Warboy's L19Bb, R9 in Malehorn and Davenport had 14 bids and sold on January 17th for \$33.00.
- Ohio prepaid sales tax card for \$1, 1936 issued by Stan's Food Store had 6 bids and sold on February 22 for \$33.00.
- St. Charles, MO 1941-1971 tax mill token had 6 bids and closed January 10th at \$32.99.
- Misc. Jerry Schimmel tax token had 11 bids and closed at \$32.99 on March 22nd.
- West Virginia paper punch ticket issued by J.J. Newberry had 10 bids and closed January 17th at \$32.00.
- Pickeyville, IL paper L74C, R7 had 6 bids and closed on January 30th for \$28.00.
- A third lot of 1000+ plastic MO tax tokens closed on December 28, 2009 at \$29.99 to a single bidder.
- St. Charles, MO 1973-1975 tax mill token with a large 1 pictured attracted 6 bids and closed on January 10th for \$29.88.
- Stevenson, WA L48 provisional had 6 bids and closed on January 17th at \$28.76.
- Jackson County, IL provisional scrip had 4 bids and sold for \$27.57.
- Boonville, MO provisional counterstamp advertising Tubby's Lunch Room had 13 bids and closed on January 17th at \$27.00.
- Monmouth, IL metal L65, R5 had 7 bids closing at \$27.00 on February 8th.
- Tenino, WA wood, L95, R4 had 7 bids and sold for \$26.77 on January 30th.
- California, Safeway punch card had 10 bids and closed on January 17th at \$26.00.
- Henderson, NC paper provisional had 13 bids and closed on January 17th at \$26.00.
- OK S3 tax token - 1936-37 listed as scarce had 11 bids and closed on Jan 17th at \$23.20.
- Lot of 55 tax tokens from WA UT and LA with many colors had 9 bids and sold on February 7th for \$23.04. Someone must have seen something they liked.



Humboldt, NE Anti-Sales tax wooden nickel had two bids and closed March 2nd for \$22.49. It was distributed at the Richardson County Free Fair and Humboldt Fall Festival Sept. 14, 15 and 16, 1938.

- NM S7 R6 from 1941-1949 had 8 bids and closed January 17th at \$22.19.
- Tenino, WA parody against Nixon, 2 types had 6 bids and closed at \$22.05 January 17th.
- Keithsburg, IL metal provisional attracted 15 bids and closed January 14th at \$21.72.
- La Moille, IL provisional L53, R5 attracted five bids and sold for \$21.50 on January 30th.
- Mecca, WA 5 Point Café, L34a, R5 had just two bids and sold for \$21.50 on January 30th.
- MO white card S2 bottle cap token had 8 bids and sold on January 17th for \$20.70.
- CA L17Bb R9 Warboy's attracted 6 bids and also closed January 17th at \$20.70.
- Jackson County, IL paper provisional had 5 bids and sold for \$20.00.
- A nice framed selection of Missouri tax tokens had just one bid at \$19.99, the frame was nice, very hard to see what tokens were included in this lot.



Indiana R2 Anti Sales Tax Card from 1963 attracted 9 bids and closed Jan 17th at \$20.70.

- A lot described as "43 Relief fund Utah tax tokens with dispenser attracted 8 bids and closed on January 11th for \$19.05.
- Longview, WA orange paper token had 2 bids and closed March 21st. at \$18.25.
- Ohio sales tax prepaid tax card described as "rare" attracted a single bid of \$18.00 on March 1st. This card was issued by Neisner Bros. Inc. of Cincinnati, OH.
- A lot including about 10 OH tax cards and several dozen mixed metal and plastic tokens from other states attracted 4 bids and sold on January 5th for \$17.50.
- A group of 13 different IL metal provisionals attracted 6 bids and closed at \$17.09 on February 6th. A similar lot sold for \$3.55 on March 23rd. with 4 bids.
- A group of 10 different IL metal provisionals had 6 bids and closed March 28th. at \$17.06.
- Murphysboro, IL - L43E, R4, had just four bids and sold for \$16.50 January 30th.
- A group of 3 metal 1933 IL provisionals including Moline and Rock Island attracted 4 bids and closed on March 29th at \$15.51.
- MO bottlecap with LA counterstamp had 8 bids and closed on January 17th at \$15.50.
- Longview, WA 1935, green paper tax token had a single bid of \$14.99 closing March 21st.
- MI Grand Rapids tax tokens L1a, L1b, L1c set of 3, R3 closed on January 30th. for \$14.07.
- Ohio tax card for one dollar dated 1936 issued by McCrory's Inc. had 7 bids and closed at \$13.40 on February 10th.
- A mixture of 76 UT, WA and LA tax tokens closed on January 31st. with 7 bids at \$12.55.
- Misc. R3 sales tax token had 5 bids and closed on February 7th. at \$12.50.
- Cambridge, IL metal provisional, L8, R3 closed February 8th at \$11.00 with 2 bids.
- Kankakee, IL metal provisional, L49A, R4 closed February 8th at \$11.00 with 2 bids.
- Mt. Olive, IL, L66, R4 closed at \$11.00 on the same date but had 7 bids.
- White Log Tavern, California paper token had 3 bids and closed March 21st. at \$10.50.
- Hoopeston, IL metal provisional had 5 bids and closed on January 2 at \$10.00.
- A grouping of 19 New Mexico sales tax tokens closed January 29th. at \$10.00, one bid.
- A BU roll of AZ one mill tokens attracted a single bid and closed December 27th for \$9.99.
- A grouping of 13 AL sales tax tokens, had 5 bids and closed January 28th at \$8.51.
- Minnesota Tax Punch card was offered in early February as a buy it now for \$7.99.
- Spokane, WA 1941 paper tax token had 1 bid at \$7.99 on March 21st.
- Washington, Mecca Café, paper tax token had 1 bid closing March 21st. at \$7.99.
- Cathlamet, WA, L5, R6 had just one bid and sold for \$7.95 on January 30th.
- Ohio tax card dated 1936 issued by F.W. Woolworth Co. had 4 bids and closed February 1st at \$7.61.
- LaSalle, IL metal provisional, L54A, R3 had 6 bids and closed February 8th. at \$7.20.
- Hoopeston, IL provisional, L42, R3 had 5 bids and closed February 8th at \$7.00.
- Many additional examples of Washington and Illinois local issues sold for less than \$6.

April through June 2010 was a wonderful quarter to be a tax token collector. The second quarter of 2010 was much less active in our chosen area of study than the first quarter. There were, however, a good number of MO bottlecap overprints and a group of other notable items which hit the electronic marketplace.



Meridian MS sales tax token from JC Penny had 8 bids and closed May 26th at \$143.50

- A full uncut sheet of California Warboy's Scrip had 6 bids and sold May 30th for \$58.50
- MO bottlecap Kelly Antique St. Louis overprint had 5 bids and closed May 1 at \$54.99.
- MO bottlecap with Dudley's Tap Room overprint had 7 bids and sold April 25th at \$54.86.
- MO bottlecap FJ Buckley St. Louis overprint had 6 bids and sold on April 25th at \$53.50.
- MO bottlecap with Kelly Antique overprint had 6 bids and sold on April 25th at \$50.55.
- MO bottlecap with St. Louis Bachelor Laundry overprint had 6 bids and closed at \$48.77 on April 25th.



Henderson NC sales tax coupon from Rose's had 6 bids and sold on May 30th for \$46.00.

- 1933 Chicago World Fair Dunham had 22 bids and closed on May 30th at \$45.55.
- MO bottlecap with Rambler Gasoline had 7 bids and closed for \$43.99 on May 1st.
- MO bottlecap with a Rambler Gasoline overprint had 6 bids and sold April 25th for 42.17.
- MO bottlecap with Corvallis, OR overprint had 7 bids and sold on April 25th for \$42.05.

- MO Wooden Flat Sales Tax token souvenir had 10 bids and sold May 30th for \$41.00.
- Ohio S3 Unc. Punch Card, vendor not recorded, had 5 bids and sold May 30th for \$38.65.
- MO bottlecap with University City overprint attracted 6 bids and sold April 25th for \$37.99.
- OK sales tax token counter souvenir had 5 bids and sold on May 30th for \$35.68.
- MO bottlecap overprint regard Prop. 4 had 9 bids and closed on May 30 for \$35.00.
- MO bottlecap with Burke Hobbies St. Louis overprint had 5 bids and closed on April 25th at \$33.50.
- Pontiac, IL paper tax token had 7 bids and closed May 30th at \$31.00.
- MI souvenir sales tax token, 1937-1970 had 7 bids and closed on May 30th for \$31.00.
- Tenino, WA sales tax token souvenir wooden set of 9 attracted 4 bids and closed May 30th at \$28.50.
- MO 1935 to 1988 ATTS Member token stamp had 9 bids and sold May 30th for \$26.00.
- MO bottlecap 1935-38 Tubby's Lunch Room Boonville, MO counterstamp had 6 bids and sold on May 30th for \$26.00.
- JJ Newberry West Virginia tax punch ticket had 7 bids and closed May 30th at \$26.00.
- Henlawson, WV punch ticket attracted 8 bids and sold on May 30th at \$25.57.
- WA O18 Tenino replica sales tax token attracted 4 bids and sold on April 24th for \$22.49.
- MO O19A MO milk cap counterstamp had 9 bids and sold on May 30th for \$21.16.
- A lot described as a "collection of 11 tax tokens – various states" attracted 10 bids and closed on April 26th for \$21.16.
- IL O21 sales tax token souvenir attracted 8 bids and closed May 30th at \$18.00.



California Safeway sales tax punch ticket had 8 bids and sold May 30th for \$18.00

- 1963 Indiana anti sales tax token, R8 had 7 bids and sold on May 30th for \$18.00.
- A lot described as a California tax and trade token with 1934 San Francisco and fractional cent value on the 2 x 2 holder had 4 bids and closed at \$18.00 on June 3rd.
- MO bottlecap, no info on overprint sold on April 25th for \$17.49 with 3 bids.
- NE R2 (R-7) anti-sales tax token had 6 bids and sold on May 30th for \$15.50.
- Texas, R4 (R-9) anti-sales tax token, gold type had 6 bids and sold May 30th for \$14.50.
- Roll of OK O7 in wrapper had 9 bids and sold on May 30th for \$13.00.
- MO bottlecap with 1936 LA California overprint had 2 bids and sold April 25th for \$12.59.
- Jacksonville, IL metal provisional had 2 bids and sold on April 25th for \$11.51.
- Mo bottlecap with text partly crossed out attracted a single bid at \$9.99.
- Rock Island, IL metal provisional had 1 bid at \$9.99 and closed on May 30th.
- A "small jar of city sales tax tokens", actually state tax tokens had a single bid at \$9.99 and sold on June 2nd. Looked like at least 50 tokens in this lot, perhaps more.
- 1992 ATTS jumping disc souvenir coin had 4 bids and sold May 30th at \$8.50.
- 1963 Indiana R2 Anti-Sales tax ticket had 4 bids and sold on May 30th for \$8.50.

- AZ tax tokens, called a geoCoin as part of the description, had 8 bids and closed on August 15th at \$20.50. Quite a price for a very common token.
- A large lot of 1000+ WA state tax tokens in plastic and metal had 2 bids and sold on August 19th for \$20.50.
- A lot with a good mix of 73 CO, WA and KS tax tokens attracted 9 bids and sold on August 24th for \$19.35.
- Twenty tax tokens in 2x2's had one bid and closed on September 6th at \$19.00.
- A lot of 300+ KS sales tax tokens, 2 mills had 6 bids and closed on August 11th at \$15.50.
- A lot of 160+ MO zinc tax tokens had 4 bids and closed August 11th for \$15.50.
- A lot of 150 vintage state of Illinois tax tokens sold on September 2nd for \$14.99 with buy it now. It looked like a mix of copper metal tokens. Not a bad buy at 10 cents each.
- A group of 160 MO tokens, mostly metal but a few plastic in the photo also sold via buy it now for \$14.99. This lot closed on September 5th.
- A lot described as "Lot of 52 vintage sales tax tokens "junk or treasure??" attracted 12 bids and closed at \$14.29 on July 24th.
- A MS blue plastic sales tax token, 5 mill sold for \$11.00 with best offer on August 11th.
- A group of OK tax tokens, probably 30 or so, had 3 bids and sold August 11th for \$11.00.
- A similar sized lot of CO, 1 and 2 mill tax tokens had 6 bids and sold for \$11.00 Aug 11th.
- A lot of 100 state tax tokens, both plastic and metal, attracted 7 bids and sold for \$10.50 on August 16th.
- An original roll of 50 AZ 1 mill sales tax tokens had 5 bids and sold July 27th for \$10.50.
- A string of 40 WA metal tax tokens sold August 10th for \$10.00 with buy it now.
- Four different plastic UT sales tax tokens sold on August 11th for \$9.99 with buy it now.
- Litchfield IL metal provisional sold on July 28th for \$9.99 using the buy it now option.
- A lot described simply as "an assortment of 1930's WA state tax tokens sold on September 2nd with one bid at \$9.99. This lot failed to sell in late August at that price.
- KS 1 mill metal tax token had 1 bid at \$9.95 and sold on August 10th.
- A common AZ copper sales tax token had 1 bid at \$9.95 closing on the same date.
- AZ common state sales tax token attracted 13 bids and sold July 25th for \$8.50.
- WA sales tax 1/5 cent scrip sold for \$8.00 via buy it now on August 10th.
- Beardstown, IL metal provisional sold via buy it now for \$7.99 on August 15th.
- A mixed group of 52 tax tokens from at least 6 states attracted 3 bids and sold on July 27th for \$7.02.
- 1921 Simplicity tax token NCTSA R6 had 3 bids and closed at \$7.00 on July 17th.
- A group of 39 tax tokens, mixture of metal and plastic and various colors, had 6 bids and closed on August 13th for \$6.50.
- A group of 77 assorted CO tax tokens had 4 bids and sold on September 5th for \$6.01.
- UT, 1 mill tax token sold for \$6.00 via best offer on August 13th.
- OK, 16 pieces with 5 designs had 4 bids and closed on August 22nd for \$6.00.
- A lot described as excellent lot of WA tax tokens, aluminum and plastic but picturing a single tax token, has a single bid on August 11th of \$5.99.
- 49 pieces of Misc. tax tokens had 4 bids and closed on August 13th at \$5.75.
- Keithsburg, IL metal provisional had 4 bids and sold on August 23rd for \$5.50.
- Two Union County, IL metal tokens sold on September 1st via buy it now for \$5.39.
- AZ tax token, described as "geoCoin" had 5 bids and closed on August 22nd for \$5.28.
- CO, 37 tax tokens had 3 bids and sold on August 16th for \$5.15.
- AL, 37 aluminum tax tokens attracted 1 bid of \$5.00 and closed on August 10th.
- Numerous other lots of common tokens sold for less than \$5.00.
- A total of 53 lots of common tax tokens were listed in a two week period in mid- August, each priced at under \$1, only 10 listings attracted bids.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Maverick token from Omaha Nebraska – Insurance Cigar Store good for 5¢ in trade. \$3.00 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Any member wanting a Mississippi 1 mill aluminum token for free just need to send me a Self Addressed **STAMPED** envelope to Joe Erber, 1201 Dewey St, Greenwood, Ms 38930-5315 If u need a special token let me know and I will see if I have any.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc., will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.



FINANCIAL REPORT

June 1, 2010 – August 31, 2010

Checking Account

Balance 06/01/10	\$ 239.13	Balance 08/01/10	\$ 29.97
Expenses (06/01-06/30)	\$ 2.95	Expenses (08/01-08/31)	\$ 0.00
Income (06/01-06/30)	\$ 12.00	Income (08/01-08/31)	\$ 0.00
Balance 07/01/10	\$ 248.18	Closing Balance 08/31/10	\$ 29.97
Expenses (07/01-07/31)	\$ 254.21		
Income (07/01-07/31)	\$ 36.00		

Savings Account

Balance 6/01/10	\$ 4089.07
Interest (06/01-08/31)	\$ 1.12
Closing Balance 08/31/10	\$ 4090.19



The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made. ***At this time there are still a few who need to send in their dues for 2010.***

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation.



Missing Members:

Roy T. Eggert L-356, Last Known Address: Monrovia, MD
Loran Frazier, R-550, Last Known Address: Arvada, CO

ORGANIZATIONAL REPORT

June 1, 2010 — August 31, 2010

NEW MEMBERS: Buddy Williams

REINSTATEMENTS: None

DROPS: None

MEMBERSHIP (August 1) 108 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S. addresses only), \$12 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
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New Finds and Related Memorabilia Checklist of Items Reported

<u>Location</u>	<u>NF/RM#</u>	<u>Issue</u>	<u>Reported By</u>	<u>Item</u>
National	US-NF-1	138	John J. Scroggin	Near 1933 45 mm Milk Top Cardboard Type Red/Blue American Defense Sales Tax Token
National	US-RM-1	131	Monte Dean	1940 Beach / Lowden 1% Sales Tax to Run U.S. Envelope.
National	US-RM-2	131	Tom Holifield	1932 National 3% tax on electrical consumption, note attached to bill.
Alabama	AL-NF-1	146	James Calvert	COPPER Pattern like AL S-2, 16 mm.
Arizona	AZ-RM-1	138	John Ostendorf	Probably 1940's Elongated AZ-S2 w/ Masonic Order Emblem embossed.
Arizona	AZ-RM-2	138	John Ostendorf	Same as above but Elongated on an AZ-S6.
Arizona	AZ-RM-3	146	Monte Dean	Feb. 25, 1937 Framed Photograph of State of AZ. Sales Tax Dept.
California	CA-NF-1	131	Monte Dean	1933 Safeway 1 Cent Punch Card for Sales Tax.
California	CA-RM-1	131	James Calvert	1951 Sales Tax Resale Certificate For Exemption.
Colorado	CO-NF-1	131	Monte Dean	1935 Milk Top Pattern.
Colorado	CO-NF-2	131	Monte Dean	1935 Private Issue Scrip – Buckhorn Exchange Restaurant.
Florida	FL-RM-1	138	John Ostendorf	Lakeland, Fl. Collectorama Elongated Cent - Free Our Money From Florida Sales Tax.
Idaho	ID-RM-1	131	John Ostendorf	Late 1950's, early 1960's Postcard – STOP THE SALES TAX, Political issue by Sam Kaufman.
Iowa	IA-RM-1	146	James Calvert	April 1, 1934 State Issued sign giving details of the new sales tax that was about to begin.
Illinois	IL-NF-1	131	John Ostendorf	1935 Brass Maverick. Like M3 except Brass instead of Aluminum.
Illinois	IL-NF-2	131	Monte Dean	1933 Royaltan, Illinois Private Issue – The Blue Front – with 6 varieties.
Illinois	IL-NF-3	131	Monte Dean	1933 Royaltan, Illinois Private Issue – Clover Farm Store – with 4 varieties.
Illinois	IL-NF-4	131	Monte Dean	1933 Royaltan, Illinois Private Issue – Derbak's Grocery – with 6 varieties.
Illinois	IL-NF-5	131	Monte Dean	1933 Royaltan, Illinois Private Issue – Home Bakery – with 7 varieties.
Illinois	IL-NF-6	131	Monte Dean	1933 Royaltan, Illinois Private Issue – Shafor's Drug Store – with 4 varieties.
Illinois	IL-NF-7	132	Monte Dean	1933 Washburn, Illinois Private Issue – Fulton's Grocery.
Illinois	IL-NF-8	132	Monte Dean	1933 Washburn, Illinois Private Issue – Harper's Variety Store.
Illinois	IL-NF-9	132	Monte Dean	1933 Washburn, Illinois Private Issue – Knapp's Drug Store.
Illinois	IL-NOT	138	Monte Dean	Avon, Illinois Tompkin's and Clayberg ¼ Cent - THIS IS NOT AN STT.
Illinois	IL-NF-10	138	Monte Dean	1933 Danville, Illinois Private Issue - Berry Brother's Grocery Store.
Illinois	IL-NF-11	138	Monte Dean	1933 Pontiac, Illinois Provisional Issue - Light Tan Cardboard.
Illinois	IL-NF-12	138	Monte Dean	Same as about but Deep Red Cardboard.
Kentucky	KY-NF-1	131	Michael Florer	1936 Sample Brass Plated Tin Token – Kentucky Token Co., E. K. Rice.
Kentucky	KY-NF-2	138	Michael Florer	Pattern similar to KY S-4, but on WHITE PLASTIC.
Kentucky	KY-NF-3	138	James Calvert	Lexington, Ky. Private Issue ST Punch Ticket - Hart's Cut Rate Drugs
Maine	ME-RM-1	131	Monte Dean	1951 Bureau of Taxation Salts Tax Schedule Card.
Michigan	MI-NF-1	131	Monte Dean	1933 Specimen Gummed Stamp for State of Michigan Sales Tax.

Michigan	MI-NF-2	131	Robert Straker	1935 Pattern P11b with P shaped dotted line cancellation punch.
Michigan	MI-NF-3	131	Robert Straker	1935 Pattern P12b with P shaped dotted line cancellation punch.
Michigan	MI-NF-4	131	Robert Straker	1935 Pattern P13b with P shaped dotted line cancellation punch.
Michigan	MI-NF-5	131	Robert Straker	1935 Pattern P14b with P shaped dotted line cancellation punch.
Michigan	MI-NF-5 Repeat	138	Michael Florer	Complete Pane of 5 Coupons with CANCELED punch through all 5 tokens.
Michigan	MI-NF-6	131	Robert Straker	1935 Pattern P15b with P shaped dotted line cancellation punch.
Michigan	MI-NF-7	131	Robert Straker	1935 Pattern P16b with P shaped dotted line cancellation punch.
Michigan	MI-NF-8	131	Monte Dean	1936 Private Issue J. L. Hudson Sales Tax Scrip.
Mississippi	MS-NF-1	131	James Calvert	1936 Pattern with Sqaure Center Hole.
Mississippi	MS-Correction	131	James Calvert	1936 Pattern listed as MS-P1 in the M&D, with corrected information to that listing.
Mississippi	MS-NF-2	131	Tom Holifield	MS-S4.5 as previously designated by Merlin Malehorn, color variation of fiber token.
Mississippi	MS-NF-3	146	Gene Wood	MS 1Ba(3) found and verified.
Mississippi	MS-NF-4	146	Gene Wood	MS 1Bc(3) found and verified.
Mississippi	MS NF-5	146	James Calvert	Probable Pattern similar to the MS S-2, differences noted are substantial.
Missouri	MO-NF-1	131	James Bird	6 Possible die combinations with new die variety for previously listed MO S7 and S8.
Missouri	MO-NF-2	131	Monte Dean	D. M. Wright, Jr. Co. – new 500 1 Mill Box type.
Missouri	MO-NF-3	131	Monte Dean	Counter Stamped Missouri Milk Top – BRING EM BACK / TO MISSOURI / ...
Missouri	MO-NF-4	131	Monte Dean	Counter Stamped Missouri Milk Top – SHYRACK-GIVENS / WHOLESale / GROCERY ...
Missouri	MO-NF-5	131	Monte Dean	Counter Stamped Missouri Milk Top – TUBBY'S / LUNCH ROOM / BOONVILLE / MO. //
Missouri	MO-NF-6	131	Monte Dean	Counter Stamped Missouri Milk Top – Joe Jackson, Jr. / Hello ! / <Cartoon smiley faced man ...
Missouri	MO-NF-7	131	Monte Dean	Counter Stamped Missouri Milk Top – <Fancy Signature Script> J. B. Cromer / Harrison, Mo. //
Missouri	MO-NF-8	131	Monte Dean	Counter Stamped Missouri Milk Top – JOSEPH'S COIN SHOP / 1555 South 39 th Street / ...
Missouri	MO-NF-9	146	Monte Dean	New Zinc 1 Mill Pattern, most similar to MO S-8, thinner, lighter, no rim, letter differences.
Missouri	MO-NF-10	146	Monte Dean	Re-Wrapped 1 Mill Roll of MO S7,8,9 from Pevely Dairy Company.
Missouri	MO-RM-1	146	Monte Dean	Letters from Mfg. to Distributer concerning MO metal tokens dispenser, with order sheets.
Nebraska	NE-RM-1	131	John Ostendorf	NEBRASKA – AMERICA'S WHITE SPOT – Envelope flap design.
Nebraska	NE-RM-2	131	James Calvert	Nebraska "American's White Spot" Coil type stamp.
Nebraska	NE-RM-3	138	James Calvert	1936-38 Black and Silver on White Postcard - Promotes NE as "The White Spot" - No ST Inc.
Nebraska	NE-RM-4	138	James Calvert	Sept., 1939 33 mm Round Wooden Nickel - Humboldt, NE. - "Bright Spot of Nebraska"
Nebraska	NE-RM-5	138	John Ostendorf	Sept., 1938 Rectangle Wooden Nickel - Humboldt, NE. - The Bright Spot of the White Spot".
Nebraska	NE-RM-6	146	Joe McCarthy	Anti-ST Milk Cap Type issued by Kiwanis. Unique.
Nevada	NV-RM-1	131	Monte Dean	Crude pattern style Map Post Card promoting taxes (including sales tax) not found in Nevada.
Nevada	NV-RM-2	131	Monte Dean	Newer style Map Post Card promoting taxes (including sales tax) not found in Nevada.
Nevada	NV-RM-3	131	Monte Dean	Capital and Sunburst Post Card promoting taxes (including sales tax) not found in Nevada.
New Jersey	NJ-NF-1	132	Monte Dean	City of Atlantic City 2 Cent Sales Tax Adhesive Stamp.
New Jersey	NJ-RM-1	131	Monte Dean	1965 Sandman for Governor \$100 Dinner Glass – NO SALES TAX, Rev. Elephant on Donkey.
New Jersey	NJ-RM-2	132	Monte Dean	1965 THE CASE FOR A SALES TAX – Brochure on speech by Leonard E. Best for sales tax.

New Jersey	NJ-RM-3	132	James Calvert	1965 LETS SET THE RECORD STRAIGHT – Brochure with a Pro Sales tax agenda.
New York	NY-NF-1	131	Michael Florer	REPEAL THE SALES TAX Pinback Button confirmed as to location printed, and state used.
North Carolina	NC-NF-1	131	John Ostendorf	Private Issue Scrip from SILVER'S 5 & 10 STORE, Greensboro, N. C.
North Carolina	NC-NF-2	132	James Calvert	Private Issue Scratch Scrip – McLellan Stores Company.
North Carolina	NC-NF-3	132	Michael Florer	Private Issue Scratch Scrip – Like NC L-30, but in pale yellow paper.
North Carolina	NC-NF-4	132	Michael Florer	Private Issue Scratch Scrip – Like NC L-29, except on buff paper instead of violet paper.
North Carolina	NC-NF-5	132	Michael Florer	Private Issue Scratch Scrip – Similar to NC L-16, but for Silver's Stores.
North Carolina	NC-NF-6	132	Michael Florer	Private Issue Scratch Scrip – Completely new type for McCrory's.
North Carolina	NC-NF-7	132	Michael Florer	Private Issue Scratch Scrip – Like NC L-29, except on buff paper instead of violet paper.
North Carolina	NC-NF-8	138	John Ostendorf	Private Issue Scratch Scrip – Like NC L-16, except on pink/orange instead of sage green paper.
North Carolina	NC-NF-9	138	John Ostendorf	Private Issue Scratch Scrip – Like NC L-22, except on yellow instead of light green paper.
North Carolina	NC-NF-10	138	James Calvert	Private Issue Scratch Scrip – McLellan - top in 2 lines - NORTH CAROLINA / SALES TAX ...
North Carolina	NC-NF-11	146	James Calvert	Private Issue Scratch Scrip – McLellan - WHITE, correct spelling, most like NC L-22.
North Carolina	NC-NF-12	146	Monte Dean	Private Issue Scratch Scrip – Rose's, Henderson, N.C. - Close line variety.
North Carolina	NC-NF-13	146	Monte Dean	Private Issue Scratch Scrip – Same as above, but with Far Line variety on last two lines.
Ohio	OH-NF-1	131	Michael Florer	Private Issue Punch Card – PHIL'S MARKET. Found after being reported but not verified.
Ohio	OH-NF-2	131	James Calvert	Private Issue Punch Card – GALIS LUNCH, Inc. \$1.00 Meal Ticket Format.
Ohio	OH-NF-3	132	Monte Dean	Private Issue Punch Card – FAR HILL'S PHARMACY / DAYTON, OHIO.
Ohio	OH-NF-4	132	Monte Dean	Private Issue Punch Card – Weinberger Drug Stores, Inc. / Ohio
Ohio	OH-NF-5	132	James Bird	New Box for 10,000 Sales Tax Receipts – From Columbian Bank Note Company.
Ohio	OH-NF-6	138	Monte Dean	Private Issue Punch Card - Brown's Grocery / Hinckley, Ohio.
Ohio	OH-NF-7	138	John Ostendorf	Private Issue Punch Card - C. F. EICHEL MEAT MARKET / NEW PHILADELPHIA, OHIO
Ohio	OH-NF-8	146	Monte Dean	Private issue Punch Card - Big Bear Stores Co. / Columbus, Ohio.
Ohio	OH-NF-9	146	Monte Dean	Possible shipping box for State Issued Cards - containing OH S3B Punch Cards.
Ohio	OH-RM-1	131	John Ostendorf	Large 11 1/2" X 16" Three Color Sign – WHO GETS THE / SALES TAX MONEY / 1936...
Ohio	OH-RM-2	131	Bruce Whyte	Two Sided State Issued Register Sign – IF OUR EMPLOYEE FAILS TO ISSUE / DEMAND...
Ohio	OH-RM-3	138	John Ostendorf	Orange Sale Tax Plate Envelope - Howard F. Zimmerman, Ottawa County Treasurer, Port Clinton
Ohio	OH-RM-4	138	John Ostendorf	Merchants slide plate that was contained within OH-RM-3
Ohio	OH-RM-5	138	Monte Dean	Sales Tax Rate Sign – COURTESY OF / YOUR COUNTY TREASURER / MILES C CULLISON
Ohio	OH-RM-6	138	Monte Dean	Black print on Buff envelope for Ohio Tax Receipts from THE HALLE BRO'S CO.
Ohio	OH-RM-7	146	John Ostendorf	Merchant stamp receipt envelope - The ALMS & DOEPKO CO. CINCINNATI, O.
Ohio	OH-RM-8	146	Monte Dean	Merchant stamp receipt envelope - The M. O'NEIL Co.
Ohio	OH-RM-9	146	James Calvert	Jan. 27, 1935 ST Schedule for Collection card from 1 st National Bank in Massillon.
Ohio	OH-RM-10	146	Monte Dean	McCaskey locking Stamp Dispenser Drawer.
Ohio	OH-RM-11	146	Monte Dean	Anti-ST Flyer by Arthur H. Day (for Senator) against opponent Taft.
Oklahoma	OK-NF-1	146	James Calvert	C/S-1 on OK S-1.
Oklahoma	OK-RM-1	131	R. Harishfeger	Actual Printing Plate used to produce Oklahoma Paper issue tokens, 7 15/16" X 1 1/2" mounted.

Oregon	OR-RM-1	131	Tom Holifield	Display Sign of Oregon Pinbacks for Sale for \$1.00. Example of how they were placed into use.
Oregon	OR-RM-2	56	Tim Davenport	Bumper Sticker, Thumbs Down in front of state, Red printing.
Oregon	OR-RM-3	56	Tim Davenport	Bumper Sticker, Thumbs Down in front of state, Blue printing.
Oregon	OR-RM-4	56	Tim Davenport	Bumper Sticker, SAVE YOUR NICKELS / STOP SALES TAX //
Oregon	OR-RM-5	56	Tim Davenport	Bumper Sticker, NO / SALES / OREGON / TAX / A. A. "Tony" Whitney - CONCERNED...
Oregon	OR-RM-6	56	Tim Davenport	Bumper Sticker, VOTE NO! / measure 1 / sept. 17 / \$ales Tax //
Pennsylvania	PA-RM-1	131	Monte Dean	Tax Free ticket from the Franklin Institute for the Fels Planetarium.
Pennsylvania	PA-RM-2	146	James Calvert	Anti-ST elongated cent from Pennsylvania Association of Numismatists, Against Bullion Tax
Pennsylvania	PA-RM-3	146	James Calvert	Kennywood, Pa Good For \$1.00 Trade Token with SUBJECT TO PREVAILING TAX.
South Dakota	SD-RM-1	131	Monte Dean	1941 Rules and Regulations Bulletin for Retail Occupational Sales tax - State issued booklet.
South Dakota	SD-RM-2	138	John Ostendorf	1941 From Division of Taxation, post card to merchants featuring SALES TAX SCHEDULE.
Texas	TX-RM-1	131	Monte Dean	Postage Meter stamp on envelope, "Sales taxes / average 41% of / retail gasoline / prices! //.
Texas	TX-RM-2	132	Monte Dean	1973 Original Mailing envelope, letter, and brochure from Ralph Hall with encased cent enclosed.
Virginia	VA-RM-1	131	James Calvert	GIANT FOOD INC. / VIRGINIA SALES TAX EXEMPTION ... Individual sales exemptions.
Washington	WA-NF-1	131	Monte Dean	Private Issue Scrip - Bremerton Drug. Red cardboard type.
Washington	WA-NF-2	131	Monte Dean	Private Issue Scrip - Bremerton Drug. Orange cardboard type.
Washington	WA-NF-3	132	James Calvert	Private Issue Scrip - AMO'S AND ANDY CAFE, possibly from Aberdeen, rediscovered.\
Washington	WA-NF-4	138	John Ostendorf	Like L-48, but darker orange cardboard, and different alignment on printing.
Washington	WA-NF-5	138	Many	Flat Grey Blue Green plastic, 1943-45, definitely different from any of those in the M&D
Washington	WA-NF-6	138	James Calvert	NEW Tenino Type, NEW Merchant - Royal Neighbors of America
Washington	WA-NF-7	138	James Calvert	Light Green plastic PATTERN - 19 mm. translucent, not similar to any produced tokens
Washington	WA-NF-8	138	James Calvert	PATTERN - Same as above but darker green plastic, translucent.
Washington	WA-NF-9	138	James Calvert	PATTERN - Same as above but bright Orange, opaque.
Washington	WA-NF-10	146	Monte Dean	Printer's Proof for the L-52, owned by Jim Calvert
Washington	WA-NF-11	146	James Calvert	Attached vertical pair of WA L-97A
Washington	WA-NF-12	146	WSWM&WC	Tenino CAMPBELL & CAMPBELL, but in Orange - WA L-62 (Blue), WA L-63 (Green)
Washington	WA-NF-13A&B	146	WSWM&WC	Tenino - WA O1, two varieties, close and far bottom two lines.
Washington	WA-NF-14A&B	146	WSWM&WC	Tenino - WA O5, two varieties, close and far bottom two lines.
Washington	WA-NF-15	146	WSWM&WC	Tenino - 4 Attached Vertical - WA O4, O3, O1, O2
Washington	WA-NF-16	146	WSWM&WC	Tenino - 4 Attached Vertical - WA NF-14B, NF-14A, NF-14B, NF-14A - UNIFACE
Washington	WA-NF-17	146	WSWM&WC	Tenino - 6 Attached, 2X3, WA O7-O12, Obverse and Reverse, No SPECIMEN overprint.
Washington	WA-NF-18	146	WSWM&WC	Tenino - WA O13 on letter of recognition from Tenino Wooden Money Society.
Washington	WA-NF-19	146	WSWM&WC	Tenino - 6 Attached, 2X3, WA O14-O19, Obverse and Reverse, No SPECIMEN overprint.
West Virginia	WV-NF-1	131	James Calvert	Private Issue Scratch Ticket - Ben Franklin Stores, Grantsville, W.V.
West Virginia	WV-NF-2	131	Monte Dean	Private Issue Scratch Ticket - S. S. Kresge, Store No. 1021, Pink Paper.
West Virginia	WV-NF-3	146	James Calvert	Private Issue Scratch Ticket - J. G. McCrory, similar to L-6 but different format reading.
West Virginia	WV-NF-4	146	Monte Dean	Private Issue Scratch Ticket - J. J. NEWBERRY CO., NOT beginning two lines...

West Virginia	WV-NF-5	146	Monte Dean	Private Issue Scratch Ticket - Same as above, but different line format, no period...
West Virginia	WV-NF-6	146	Monte Dean	Private Issue Scratch Ticket - MERRILL STORES COMPANY, only one from this merchant.
Maverick	MV-RM-1	132	Monte Dean	14" X 11" Sign - SALES TAX WAS NOT OUR IDEA!! / If You Wish To Complain ...
Maverick	MV-RM-2	138	John Ostendorf	1933 Aluminum 38 mm. PHONEY MONEY.
Miscellaneous	MISC-RM-1	138	Robert Frye	2004 ANA National Money Show elongated IL-L62
Miscellaneous	MISC-RM-2	138	Robert Frye	Same as above, but using an IL-L6.
Miscellaneous	MISC-RM-2	138	Robert Frye	Same as above, but using an MO-S7
Miscellaneous	MISC-RM-2	138	Robert Frye	Same as above, but using an MO-S9

LOCATION	NF	RM	Total	LOCATION	NF	RM	Total
National	1	2	3	Texas	0	2	2
Alabama	1	0	1	Virginia	0	1	1
Arizona	0	3	3	Washington	19	0	19
California	1	1	2	West Virginia	6	0	6
Colorado	2	0	2	Maverick	0	2	2
Florida	0	1	1	Miscellaneous	0	4	4
Idaho	0	1	1		----	----	----
Iowa	0	1	1		105	51	156
Illinois	12	0	12				
Kentucky	3	0	3				
Maine	0	1	1				
Michigan	8	0	8				
Mississippi	5	0	5				
Missouri	10	1	11				
Nebraska	0	6	6				
Nevada	0	3	3				
New Jersey	1	3	4				
New York	0	1	1				
North Carolina	13	0	13				
Ohio	9	11	20				
Oklahoma	1	1	2				
Oregon	0	6	6				
Pennsylvania	0	3	3				
South Dakota	0	2	2				

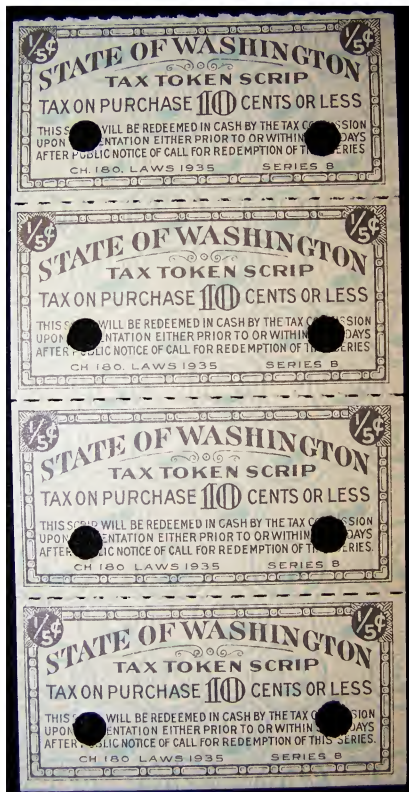
WASHINGTON S2 & S3 PRINTING PLATE STUDY

By Robert Frye L-521

The M&D book lists a P7 pattern Washington Sales Tax Token on blue security stock. There are three of these pattern tokens known. They are as follows: a single, as two tokens joined vertically, and one with no blue security background on reverse. All pattern tokens were printed uni-face. These tokens are listed as having been printed in 1935 by unknown printers but probably by Farwest Lithograph and Printing Company. This would make sense since Farwest had been producing uni-face strips of five tokens for Seattle retailers on green security stock prior to the state government approaching them about producing state tokens. Hence, the first run for a state issued pattern piece would have been most probably a uni-face piece.

From that point it can be assumed that the state requested that the tokens not be uni-face. Whether this was done to prevent confusion with private issues or to prevent counter stamping is unknown. It would seem that Missouri should have learned a lesson from this when they issued their uni-face milk cap tokens on August 27, 1935. Considering that the Washington pieces were first issued on May 14th, 1935; nearly 3 ½ months prior to the issue of milk-caps.

In 2001 I purchased a hoard of uncirculated Washington S2's and S3's from George Magee, Jr. At that time I began to study the plate varieties since there had been no mention of plate varieties in the M & D book or among other collectors. I began with the S2 tokens since they were the first issued. After discovering numerous plate differences I knew I was onto something. The big question that remained was how many different plates existed. The M&D book states that the state of Washington had contracted with their five lithography firms to produce 7,000,000 pieces of scrip. It further states that there were two print runs, one of 5,000,000 tokens and then another four days later of 2,000,000 tokens.



In late 2001 I purchased a pre-canceled and rouletted group of four tokens. At that time I put my research on hold, as I had never seen rouletted Washington State issued tokens. Prior to the 2005 show, while trying to think of what type of presentation I could make for the national meeting, I came across my box of sorted Washington S2's and S3's. It was at that time that I remembered the purchase of the rouletted strip of four Washington S2's.

From that point the wheels of logic started to turn (albeit slowly). It became my hypothesis that Farwest had been the pattern printer and perhaps the only printer for the state of Washington cardboard scrip tokens. They probably presented the state with their Seattle merchant strip of five examples. The state most likely supplied the blue security stock for the printing. The uni-face patterns were then produced, thus giving the patterns listed in the M & D book. Unfortunately I don't have access to the pattern pieces and do not know their whereabouts. I would guess that the three pattern pieces listed are all rouletted, however that is only a guess, until validated. Sometime after that the state chose to have double sided printing done.

Another hypothesis stems from the change of design from strips of five to individual scrip pieces. At some point in the process it would be assumed that the state would look for merchant input into the design. Assuming that the merchants representatives protested against having to tear tokens from strips and perhaps even the risk of confusing them with the local scrip issues of Seattle. Therefore, the final result would have been to have Farwest go back and produce the tokens with straight cut edges as singles only. This may have even been a cheaper solution than that of rouletted production. Without the original documents detailing production and testing we will probably never know the evolutionary truth to the sequence of events that led to the tokens final form.

Using my limited experience with collecting stamps I recall the difference between patterns and specimens. A pattern would be printed to allow the prospective customer to see the intent of the design and make approval, therefore the design had to be complete, but usually on stock or in a manner that would clearly not be confused with the final issue. A specimen is a printing done to verify the process of printing, i.e. amount of ink, orientation etc. These are typically done on pre-cancelled or punched stock so that they are not usable, since they are in every other aspect correct for production.

The strip of four has – two cancellation holes through each token. I assume the strip to have been made by Farwest Lithograph since the roulette and design matched those of the Seattle Washington Farwest coupons. The strip of four is torn on one end only, the other end has a straight cut, and therefore it is assumed that it comes from a strip of five. To add further evidence of a strip of five, the tokens have a value of 1/5th cent. This would mean that a full card would be purchased for 1 cent.

In my early study I had identified eight different plates but the rouletted specimen discovery changed all that. The strip of four was printed with the EXACT same plate on the obverse as the reverse. This meant that there were only five possible prints if there was only one master plate of five. However I knew this was not the case as I had already identified eight different token prints in my previous study and several did not match any on this strip of four. This meant that there had to be more than one master plate of five. Because of the combinations that I had available to me I assumed that there were two master plates of five. This means that there must be 10 different token prints possible for these coupons.

In addition this lends credence to my theory that only one printer produced the S2 scrip. It would seem highly unlikely that only two plates were shared between five different company's printing presses. All that and the token run was completed in the course of only four days. After consulting with an expert in printing methods it was determined that many of the same methods that would have been used in the 1930's are the same today. Therefore, they would have used a machine that prints only one side of the token at a time. Then, the sheets would have to be re-fed into the printing machine to be printed on the other side.

Either plate could be in the machine when either side was printed. It would depend on if a particular plate was removed for cleaning. This makes it possible to have tokens that have either plate set a/a or a/b or b/b, for those of you counting out there that means there are 15 possible combinations. There are more possibilities if there was a coin orientation rather than only the metal orientation. There are no known coin orientation tokens for the S2.

The quickest way to tell the differences with the different plate combinations for the tokens is to look at the beading along the corners of the tokens. For simplicities sake there are only three corners that need to be considered. The lower right corner was not a factor, as it seemed to be

nearly consistent among all types. In addition to the dashes and dots beading there are missing periods at the end of the word "SERIES" on certain plates. I am sure that there are more anomalies than this and I am sure there are more precise ways to measure dashes and dots. For simplicities sake I have found that this description and these markers are quite sufficient to separate the different varieties. Based on these plate differences it is assumed that these plates were produced using engraving as the means for plate production. The plate differences are described as follows:



Plate 1-A – half dash upper left, bead and bead size dash upper right corner, bead and short dash lower left corner



Plate 3-A – long dash upper left corner, dash and half bead upper right corner, bead and short dash lower left corner; no period



Plate 2-A – half dash upper left, bead and half bead size dash upper right corner, bead and short dash with "bubble" @ right side of lower left corner

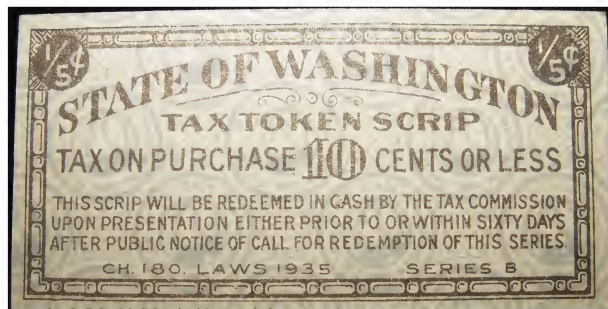


Plate 4-A – half dash upper left, bead and bead and a half size dash upper right corner, bead, short dash and bead run together with line between in lower left corner

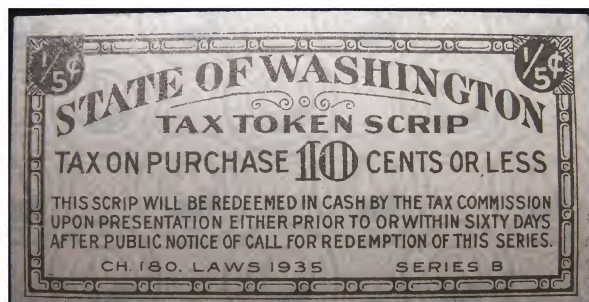


Plate 5-A – half dash upper left, bead and bead size dash upper right corner, short dash and bead run together without a line between in lower left corner



Plate 1-B – 2/3 dash upper left, bead and very left of dash upper right corner, short dash and bead run together without a line between in lower left corner; no period

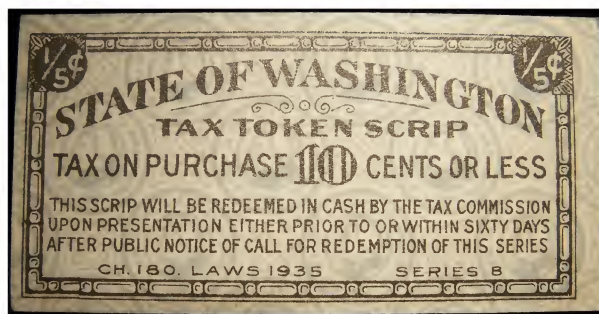


Plate 3-B – half dash upper left, bead and half bead size dash upper right corner, bead and short dash lower left corner; no period

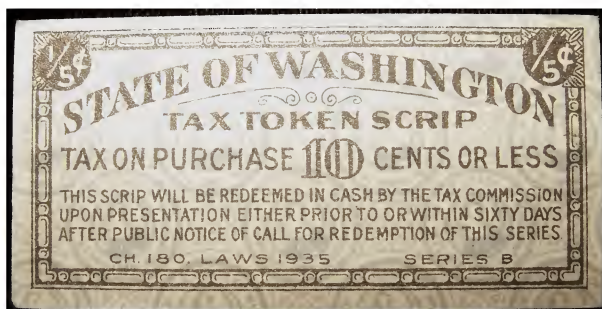


Plate 2-B – Half dash upper left, bead and three-quarter bead size dash upper right corner, bead and short dash lower right corner

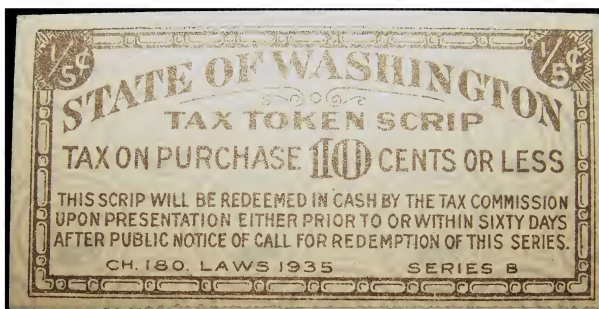


Plate 4-B – long dash upper left corner, dash and half bead upper right corner, bead and short dash lower left corner

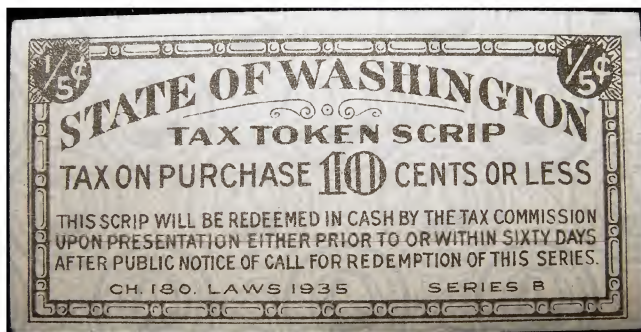


Plate 5-B – half dash upper left, bead and three-quarter bead size dash upper right corner, bead and short dash lower left corner

Very little is known about the Washington S3 token issue. Many of the original records are lost and after my study of these tokens it is my hypothesis that an entirely different company than Farwest Lithograph and Printing Company produced these tokens. The reason for this is the fact that the Washington S3 token plates were prepared in an entirely different method that made all plates identical. These plates were produced using a photographic method, rather than by engraving as was done on the S2 tokens. This photographic process resulted in exactly IDENTICAL plates. These tokens are series C, rather than series B although they would have been produced at roughly the same time.

It is not likely that Farwest would have changed their plate preparation methods from engraving to photographic within the same calendar year for the same customer on similar tokens. Another interesting fact was that there is a coin orientation on the S3 tokens that is very rare, it is doubtful that this happened on purpose since this orientation is not known on the S2 tokens. The plates were probably not installed into the machine backwards, but instead a group of cardstock was most likely fed into the machine backwards after the first side print run. Due to the scarcity of these tokens it is doubtful that this miss feeding happened more than once and probably only resulted in a few cards being miss-printed.

The S3 token variety is a result of a crack or scratch in the original printing plate. The incidence of these tokens is about 1/3 less than that of the "normal" printing plate. Curiously there are no tokens that exist with a scratched plate design on both sides of the token. This would suggest that the entire printing run was made with one plate installed for one side, and then the other plate was installed to run the second side printing. Keep your eyes open for the potential pairing of both sides cracked. It is not known to exist on either side of the coin orientation. As with any study it is limited by the number of pieces studied vs. the mintage. The mintage was 2,000,000 pieces and I have only studied about 600 or 700 pieces.



PLATE 1-A (cracked/scratched)



PLATE 1-B (normal)

In summation keep your eyes open for rouletted specimens canceled or not. These tokens are the keys to the plate pairing for the series. I am currently looking for the single mate to my set of four. Keep in mind that patterns are uni-face and specimens are canceled and printed on both sides. I would like to find and study any other rouletted specimens to firmly establish the existence of two different printing blocks consisting of five plates each on the Washington S2. I am sure there is another strip of five rouletted floating out there somewhere (or at least I hope). I would also love to study the pattern pieces. With every thing that I have looked over it would be very hard for me to believe that there was any more than one printer for each of the S2 and S3 tokens, but they were almost certainly printed by different companies.